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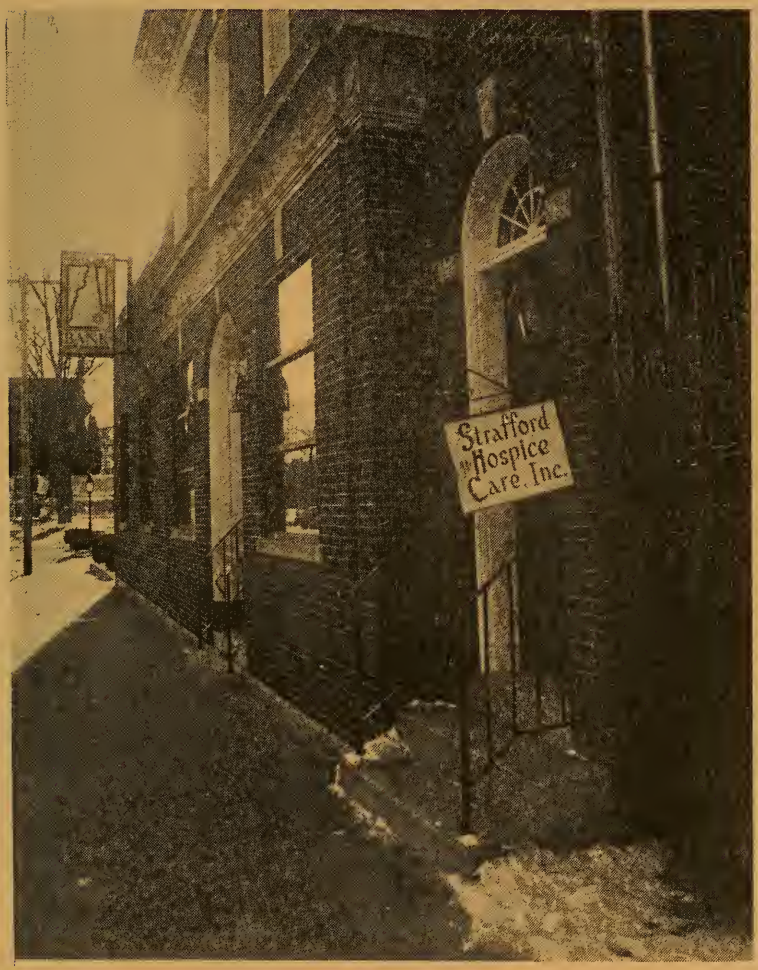
1989

ANNUAL REPORTS
Town of



Strafford Hospice Care, Inc., Dover, N.H.

ROLLINSFORD, NEW HAMPSHIRE
For the Year Ending December 31, 1989

University of New Hampshire
Library

DATES TO REMEMBER

January 1	Fiscal year begins.
March 6	Annual School Meeting
March 13	Annual Town Meeting
March 21	Annual Sewer District & Water District Meeting.
April 1	All property, Real and Personal, assessed to owner this date.
April 15	1. Last day for property owners to file property inventories, RSA 77:14, (subject to 1% fine, no less than $10, no more than $50). 2. Last day for veterans to file for Service Credit. Applies only to those who have not previously applied in Rollinsford. 3. Last day for filing for Elderly Exemptions. 4. Last day to file for Current Use Assessment.
May 1	Last day to license dogs.
June 1	Property taxes billed in May due by this date.
June 10	Selectmen must issue warrant to Police to collect all fees or kill all unlicensed dogs by this date.
December 1	Last day to pay 1988 property taxes billed in November 1989 without penalty.
December 31	Fiscal year ends.

TELEPHONE NUMBERS

EMERGENCY TELEPHONE NUMBERS

Fire Department 742-2779
Police Department 742-2724
So. Berwick Rescue Squad 384-2222

BUSINESS TELEPHONE NUMBERS

Selectmen's Office 742-2510
Town Clerk / Tax Collector's Office 742-2510
Health Officer 742-2510
Rollinsford Grade School 742-2351
School Cafeteria 749-3005
Supt. of Schools 742-4233
Sewerage Treatment Plant 742-8124

MEETINGS

Selectmen . . . . . Every Monday, 7 P.M.
Planning Board . . . . . First Wednesday of the month
Board of Adjustment . . . . . Call of the Chairman
Conservation Commission . . . . . Fourth Monday of the month, 7 P.M.
DUMP HOURS . . . . . Wednesday, 7 A.M. to 12 Noon
Saturday, 9 A.M. to 1 P.M.

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ROLLINSFORD
HIGHWAY DEPARTMENT

New 1990 International delivered in August 1989.

SELECTMEN'S REPORT
1989

In the continuing struggle to provide efficient town services at a reasonable cost, the taxpayers of Rollinsford had a welcomed decline in the tax rate of $1.30 per thousand dollars of assessed property value.

A 1988 Town surplus of $111,000 which was used to offset taxes accounted for this decline. However, the 1990 tax rate will probably increase even if budgets are not increased because the expected 1989 surplus will be much smaller. In light of the soft local economy, it appears prudent to hold back on expansions in local government expenditures. Yet, it is difficult to hold down expenditures when waste disposal costs, welfare applications, and utility rates are expected to increase for more than the average level of inflation.

Some of the highlights of the past year and the proposed 1990 Budget by department will be addressed in this Selectman's Report:

GENERAL ADMINISTRATION

Audit over expenditures represented the largest budget problem in 1989. Audits for the years 1988, 1987, 1986 and 1985 were completed during the year and audit charges for exceeded the appropriations. Audit over-expenditures were covered by unspent funds for code enforcement, insurance and the contingency fund. Now that the audits are up to date and management practices recommended by the auditor are being implemented, we expect to hold the audit costs at $9,000. The 1989 audit that is now underway is going much faster than for previous years.

The 1990 recommended budget calls for 11 percent (11%) salary increase for the Town Clerk to bring that position more into line with Town Clerk salaries elswhere for similar work loads. The Tax Collector has just received a computer terminal for her desk that is networked with the Town's two (2) hard disk PC's. This will facilitate preparation of monthly Tax Collector reports as requested by the Auditors.

POLICE DEPARTMENT

Petitions for a Police Commission and election of the Police Chief and officers were defeated at the 1989 Town Meeting.

The Board of Selectmen and the Rollinsford Police Unit began collective bargaining for the 1990 year in December. The bargaining process was not completed at the time the Budget Committee Recommended its 1990 Town Budget. Therefore, a special town meeting to consider a supplemental police budget will be called after an agreement on a contract is reached. Meanwhile, the recommended police budget that will be considered on March 17, 1990 provides for continued payment of the members of the bargaining unit at the 1989 salary level until after the special town meeting.

The capital budget includes requests of $15,000 for a new cruiser to replace the 1988 cruiser and $3,000 for cruiser equipment. The 1990 budget also gives priority to securing bullet proof vests for the Police Department.

FIRE DEPARTMENT

The Fire Department is seeking authorization to purchase the old Dover Ladder Truck for $1.00. Of Course, purchase of the truck does bring with it an increase in the operating budget of the Fire Department for vehicle insurance, maintenance, and repairs. All citizens are reminded that they must secure a burning permit from the Fire Chief before doing any burning outside in their yard or elsewhere. Likewise, new stove hookups must be approved by the Fire Chief or his representative.

HIGHWAY DEPARTMENT

The new International Diesel Truck that was authorized at the 1989 Town Meeting arrived last Fall and it has performed very well in its first snowplowing jobs this winter. The 1977 Case Loader is requiring more frequent maintenance. Consequently, a proposal for its replacement may be recommended in 1991. Major drainage and street repairs are proposed in the 1990 Budget for Cross Street, Second Street and Third Street. These streets lack an adequate gravel base, drainage and storm drains. A $50,000 capital bond is being requested to finance this in 1990 so that the work can be done in conjunction with the sewer project which will pay for the 1-inch finish layer of street surface. Another $25,000 is proposed for storm drain work on General John Sullivan where flooding and ice buildup have become serious problems.

WASTE DISPOSAL

There is a large increase in the proposed 1990 waste budget because collection costs have risen 8 percent (8%) in accordance with our 3 year contract and the tipping fee per ton at the Lamprey Incinerator increased by $9.00 to $55.00. The Lamprey Regional Cooperative began operation of its new ash landfill in Somersworth in 1989 and removed all the ashes stored at the landfill site in Rollinsford.

Next Spring the Selectmen plan to improve and pave the dump road. Then, the recycling containers will be moved from the Foundry Street site to the landfill area so that the recycling efforts can be coordinated with the Town's other disposal activities at the landfill. A new Landfill Ordinance clarifies what can be taken to the landfill area. It also institutes new restrictions and a fee structure for tires and white goods. Copies of the Ordinance will be available at the Selectmen's Office or Town Clerk's Office. Individuals who fail to comply with the Ordinance can be fined in District Court and lose their dumping rights. A report of the recycling committee provides more details on the Town's recycling efforts. The Selectmen strongly support efforts to reduce waste volumes by recycling and composting of yard waste and other organic materials.

WELFARE

A softing of the local economy contributes to layoffs and increased requests for emergency assistance from the Town. A budget request for a $9,000 increase in Welfare reflects this situation. The Selectmen are instituting a workfare program for all able bodied individuals who need temporary assistance. Cleaning and painting in Town Buildings, roadside cleanup, sidewalk snow removal, and related jobs will be made available to qualified individuals who seek assistance.

INDUSTRIAL DEVELOPMENT

Norway Plains Inc. of Rochester, N.H. has been hired to do an engineering study to determine the feasibility, location and cost of sewer and water pipes to serve the Town Industrial area. A proposal of the Selectmen to rezone 20 acres of the conservation area off the old railway right-of-way received critical comment from several citizens at a recent public hearing. The Selectmen and Planning Board agreed to remove this proposal from consideration at the 1990 Town Meeting pending further study. The Planning Board will give priority during 1990 to a review of town plans and the zoning ordinance as they pertain to industrial development. The lack of adequate town water storage capacity and sewer treatment plant capacity make it inoperative that industrial development plans be coordinated with plans of the water and sewer districts. The Town must agree on its future priorities for open space preservation, industrial development and development of its public infrastructure in roads, sewer and water.

BUILDING ACTIVITY:

The Seacoast building boom slowed in Rollinsford during 1989. Building permits for new housing units declined from 42 in 1988 to 24 in 1989. A slowing growth rate gives us a welcomed opportunity to pause and plan for elderly and efficient delivery of local public services. However, State mandates for expanded local services, while Federal and State Revenues decline, place continued stresses on local tax payers.

HYDROELECTRIC PLANT

More favorable rainfall patterns in 1989 produced revenues of $76,494.83 for the Town. This revenue enables the Town to reduce the tax rate $1.00 per $1,000 of assessed value. This exceeds the taxes paid by any industrial or commercial taxpayer in the Town.

Once again, we acknowledge the contributions of the many volunteers that contributed to local government during 1989. Members of the Planning Board, Zoning Board of Adjustment, Conservation Committee, Recycling Committee, Beautification Committee, Street Numbering Committee, Recreation Committee and many other individuals contributed generously of their time and talents.

Board of Selectmen
Rollinsford, N.H.

PLEASE POST BY YOUR TELEPHONE

TOWN OFFICES HOURS

TOWN CLERK — TAX COLLECTOR

Monday, Tuesday, Wednesday and Friday
9:00 a.m. to 1:00 p.m.

Thursday
4:00 p.m. to 8:00 p.m.

SELECTMEN'S OFFICE

Tax Maps & Tax Cards available to Realtors & Developers on
Tuesday only, 8:00 a.m. to 12:00 noon

For General Business,
Selectmen's Office is open every day from
8:00 a.m. to 12:00 noon

DUMP HOURS

Wednesday
7:00 a.m. to 12:00 noon

Saturday
9:00 a.m. to 1:00 p.m.

TOWN OFFICIALS AND BOARDS

	TERM EXPIRES
SELECTMEN AND OVERSEERS OF THE POOR	
Edmund F. Jansen, Jr.	1991
David C. Walker	1992
Grace L. Joncas, Chairman	1990
TOWN CLERK	
Beverly Dionne	1990
TOWN TREASURER	
Verne Crosier	1990
CHIEF OF THE FIRE DEPARTMENT	
Ronald E. Brown	1990
REPRESENTATIVE TO THE GENERAL COURT	
Albert Dionne	1990
SUPERVISORS OF THE CHECKLIST	
Jacquelyn Jacobson	1994
Nancy Dionne	1990
Pat Schmitter	1992
MODERATOR	
Joseph E. Caouette	1990
BUDGET COMMITTEE	
Charles Dionne	1990
Lawrence Larkin, Jr.	1990
Lois Arnold	1990
Denise Knowles	1991
Lil Dodier	1991
Mike Jacobson	1991
Verne Crosier, Chairman	1992
Robert Smith	1992
Michael Allard	1992
TRUSTEES OF TRUST FUNDS	
Fred Green	1991
Peter Jankowski	1992
Eugene Berube	1990
TRUSTEES OF LIBRARY TRUST	
Kathy Vaughn	1991
Tom LeBel	1992
Bambi-Linn Goodwin	1990
STRAFFORD COUNTY REGIONAL PLANNING BOARD	
Armand Laliberte	1991
Edmund F. Jansen, Jr.	1991

	TERM EXPIRES
CIVIL DEFENSE DIRECTOR	
Police Chief Jon C. Schmitter	1990
REPRESENTATIVE TO ARMED SERVICE COMMITTEE	
Fred Green	1990
REPRESENTATIVE TO LAMPREY SOLID WASTE COOP BOARD OF DIRECTORS	
Edmund F. Jansen, Jr.	1990

PLANNING BOARD

Albert Dionne, Chairman
Armand Laliberte
Marc Couture, Secretary
Richard Bradbury
Charles Putnam
Kenneth Bolduc
Tom Pizarek, Alternate
Edmund F. Jansen, Jr., Ex-Officio

ZONING BOARD OF ADJUSTMENT

Joseph E. Caouette, Chairman
Albert Viel
Fred Green
Ovid Viel
Eliott Bisson
Lewis Janetos, Alternate
Richard Bradubry, Alternate

RECREATION COMMITTEE

Lawrence Larkin, Jr.	1990
Pat Bolduc, Chairperson	1990
Nancy Hammond	1990
Doug Starling	1990
Linda Croteau	1990

HIGHWAY SAFETY COMMITTEE

Michael Jacobson	1990
Robert Dubois	1990

CONSERVATION COMMITTEE

Larry Laukin	1992
Ralph Phipps	1990
Albert Dionne	1991
Lucy Putnam	1991
Ernest Lennon	1990
Alton Johnson	1992
George Lord	1993

PARKS & PLAYGROUNDS

Albert Viel	1991
Arthur Osbon	1990
Larry Larkin	1992

SELF-PERPETUATING BOARD

TRUSTEES OF PUBLIC CEMETERIES

Paul Janetos, Chairman
Joseph Porter
Clyde Roberts
Eugene Berube
Joseph E. Caouette
Edmund F. Jansen, Jr., Chairman, Board of Selectmen

ELECTED BY TOWN MEETING

SURVEYORS OF WOOD AND LUMBER

Albert England	1990
Basil Mitchell	1990
Joseph Porter	1990
Albert Viel	1990

FENCER VIEWER

Paul Janetos	1990

TREE WARDEN

Gail Flynn	1990

APPOINTED BY SELECTMEN

Police Department

Jon C. Schmitter, Police Chief	1990

Highway Department

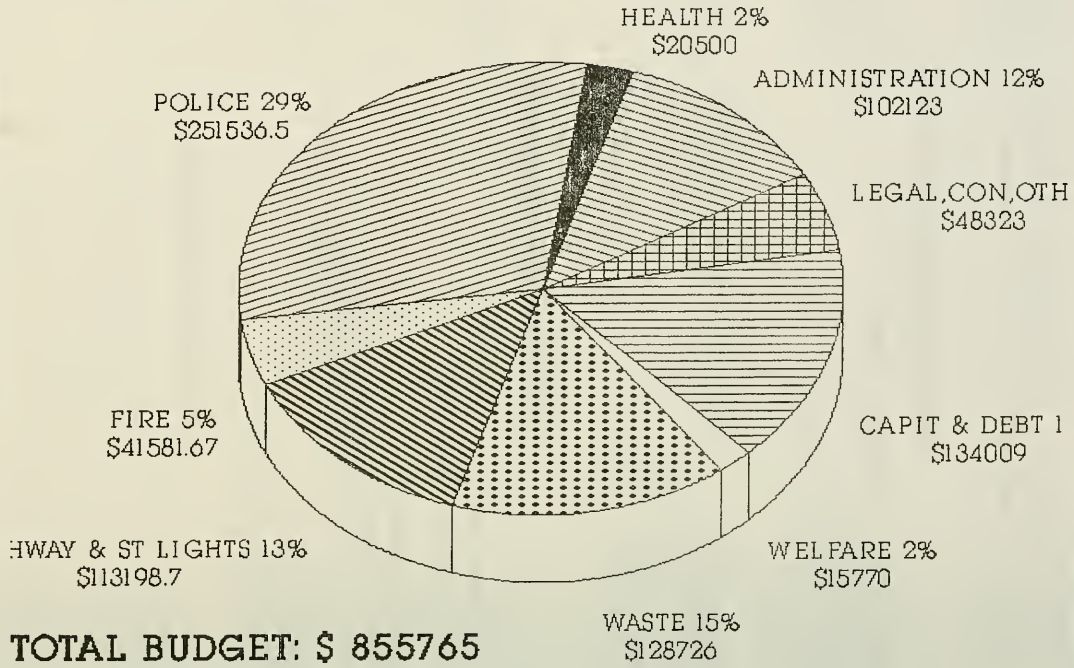
Andre St. Hilaire (resigned Feb. 1990) Road Agent	1990
Ron Carignan, Acting Road Agent Feb./Mar.	1990

Tax Collector

Lillian Dodier, Tax Collector	1990

ROLLINSFORD TOWN BUDGET FOR 1990

DISTRIBUTION BY PERCENT AND AMOUNT



TOTAL BUDGET: $ 855765

WARRANT FOR ROLLINSFORD TOWN MEETING
STATE OF NEW HAMPSHIRE
STRAFFORD, SS

Tuesday, March 13, 1990

TO THE INHABITANTS OF THE TOWN OF ROLLINSFORD,
COUNTY OF STRAFFORD, STATE OF NEW HAMPSHIRE,
QUALIFIED TO VOTE IN TOWN AFFAIRS:

You are hereby notified that the polls will be open from 10 A.M. to 7 P.M. at the Rollinsford Town Hall, on Tuesday, March 13, 1990 to bring in your ballots for the Town Officers to be elected in Article I, to vote on Article II thru Article V, and to meet at the Rollinsford Grade School at 9 A.M. on Saturday, March 17, 1990 to act on the budget and other articles in the Warrant.

ARTICLE I.
To bring in your ballots for:

One (1) Selectman and Overseer of the Poor for three (3) years,
Town Clerk for one (1) year,
Town Treasurer for one (1) year,
Chief of the Fire Department for one (1) year,
Three (3) members of the Budget Committee for three (3) years,
One (1) member of the Budget Committee for one (1) year,
One (1) Trustee of Trust Funds for three (3) years,
One (1) Trustee of the Rollinsford Library Trust for three (3) years,
One (1) Moderator for two (2) years,
One (1) Supervisor of the Checklist for six (6) years.

ARTICLES II AND III ARE CHANGES IN THE ZONING ORDINANCE TO BE VOTED ON BY BALLOT AT THE TOWN HALL BETWEEN 10 A.M. and 7 P.M. ON MARCH 13, 1990.

ARTICLE II.
Are you in favor of the Adoption of Amendment No. I to the Town Zoning Ordinance, as proposed by the Planning Board?

This amendment revises the Zoning Ordinance to bring the Sections that address flood plain regulations into compliance with the Federal Government's requirements for local flood plain regulations. (Recommended by the Planning Board.)

ARTICLE III.
Are you in favor of the adoption of Amendment No. 2 to the Zoning Ordinance, as presented by petition to the Planning Board?

This amendment makes provisions for the development of private roads within subdivisions in Rollinsford and establishes regulations for their uses. (By petition. Not recommended by the Planning Board.)

ARTICLES IV AND V ARE PROPOSED CHANGES AS AUTHORIZED BY CHAPTER 64, LAW OF 1989 TO BE VOTED ON BY BALLOT AT THE TOWN HALL BETWEEN 10 A.M. AND 7 P.M. ON MARCH 13, 1990.

ARTICLE IV.

Shall we adopt the provisions of RSA 72:28/V and VI for an optional Veteran's Exemption and an expanded qualifying war service for veterans seeking the exemption? The optional Veteran's Exemption is $100 rather than $50.

ARTICLE V.

Shall we adopt the provisions of RSA 72:35 IV for an optional property Tax Exemption on residential property for a service connected total disability? The optional disability exemption is $1,400, rather than $700.

ARTICLE VI.

To choose all other necessary Town Officers for the ensuing year.

ARTICLE VII.

To see if the Town will appropriate a sum equal to all revenues in excess of $50,000 that may be received from the Hydro Electric Plant to be placed in the Town's Hydro Electric Fund. (The first $50,000 or any lesser amount that may be received will be used as offset against Town Budget Expenditures).

ARTICLE VIII.

To see if the Town will vote to purchase the old Dover Ladder Truck for $1.00 with money from the Fire Department Equipment Fund.

ARTICLE IX.

To see if the Town will vote to appropriate $75,000 for street reconstruction, sidewalk and storm drain renovations. ($25,000 for storm drain systems on General John Sullivan and $50,000 for street reconstruction, sidewalks and storm drains on Second Street, Third Street and Cross Street.)

ARTICLE X.

To see if the Town will vote to secure a 5-year bond or bank note in the amount of $50,000 to finance street reconstruction, sidewalks and storm drains on Second Street, Third Street and Cross Street. (2/3's vote by ballot required for passage with polls open for 1 hour.)

ARTICLE XI.

To see if the Town will vote to appropriate $10,000 for the Land Trust Fund.

ARTICLE XII.

To see if the Town will vote to appropriate the sum of $50,000 and withdraw the same from the Land Trust Fund to finance land survey and related expenses that may be incurred in assisting private land owners who donate Conservation Easements and/or participate in the Land Conservation Investment Program (LCIP).

ARTICLE XIII.

To see if the Town will vote to appropriate the sum of $15,000 to purchase a 1990 Police Cruiser (State bid).

ARTICLE XIV.

To see if the Town will vote to appropriate the sum of $3,000 to purchase cruiser equipment.

ARTICLE XV.

To see if the Town will appropriate the sum of $28,100 to finance a reevaluation of Real Estate property in Rollinsford. (Not recommended by the Budget Committee).

ARTICLE XVI.

To see if the Town will vote to appropriate the sum of $500 to finance initial recreation planning and project implementation.

ARTICLE XVII.

To see if the Town will vote to appropriate the sum of $3,000 for repairs to the Town Hall Basement.

ARTICLE XVIII.

To see if the Town will vote to appropriate the sum of $16,000 to finance Phase I of a dump closing planning study. (Not recommended by the Budget Committee.)

ARTICLE XIX.

To see if the Town will vote to purchase for $1.00 Lot 4-37-35 and Lot 4-37-36 on Woods Run Road, subject to Conservation restrictions that will prohibit future development of the land.

ARTICLE XX.

To see if the Town will vote to authorize the Selectmen to subdivide Tax Map Lot No. 15-37 to create a new .68 acre lot (Tax Map Lot No. 15-37-2) which will be transferred to the Rollinsford Sewer District in exchange for Lot No. 15-30-1 then Lot 15-30-1 will be sold to Mr. Tim Flynn (owner of former Damart Lower Mill Building) for use as a parking lot for the building at a price of $25,000.

ARTICLE XXI:

To see if the Town will vote to accept the budget as submitted by the Budget Committee.

ARTICLE XXII.

To see if the Town will authorize the Selectmen to borrow money in anticipation of taxes.

ARTICLE XXIII.

To see if the Town will authorize the Selectmen to apply for and expend all Federal or State Grant Funds or private gifts for which the Town may qualify.

ARTICLE XXIV.

To see if the Town will authorize the Selectmen to administer or dispose of any real estate that has been or may be acquired through Tax Collector's Deeds.

ARTICLE XXV.

To see if the Town will authorize the Selectmen to sell to the highest bidder the surplus vehicles in the Highway, Fire and Police Departments, and surplus street lights.

ARTICLE XXVI.

Shall we adopt the Provisions of RSA 208:3 as follows: "208:3 Taking; Mode. Wild deer shall not be taken by the use of any firearm, other than a shotgun loaded with a single ball or loose buckshot, muzzle loading rifle or bow and arrow, in the towns of the following counties as follows:

V. Strafford County: Durham; Lee.

If passed, the State Representative from Rollinsford shall file Legislation to include Rollinsford in Section V of RSA 208:3.

ARTICLE XXVII.

To see if the Town will authorize the Selectmen to reconfirm the classification of Highland Avenue as a Class 6 highway from Dover/Rollinsford line (near Oak St.) up the hill to a point just before the driveway leading to Lot 11-1-1 (now owned by Deborah Dube) and to classify Highland Avenue as Class 5 beyond that point to Rollins Road. (The Class 6 portion of Highland Avenue will not be maintained during the winter months due to the steep slope of the road.)

ARTICLE XXVIII.

To transact any other business that may legally come before the meeting.

Given under our hands and seal this 10th day of February, 1990.

Edmund F. Jansen, Jr.
Grace L. Joncas
David C. Walker
Selectmen of Rollinsford, N.H.

A true copy attest:
Edmund F. Jansen, Jr.
Grace L. Joncas
David C. Walker
Selectmen of Rollinsford, N.H.

ROLLINSFORD MUNICIPAL REVENUE FOR 1989 and 1990

REVENUE SOURCE	1988	Est. 89	Actual 89	Est. 90	Est. Chg.
Resident Taxes	14,500	15,000	12,810	13,000	-2,000
National Bank Stock Taxes	50	50	50	50	0
Yield Taxes	100	100		0	-100
Interest & Penalties on Taxes	15,000	15,000	11,254	12,000	-3,000
Inventory Penalties	200	200	0	200	0
Land Use Change Tax	15,000	6,000	5,500	0	-6000
Shared Revenue-Block Grant	35,750	35,750	59,600	50,000	14,250
Highway Block Grant	28,700	28,700	22,503	22,503	-6,197
Railroad Tax	429	429	79	79	-350
State & Water Pollution Projects	10,209	10,000	0	0	-10,000
Public Safety Program	5,600	2,800	0	0	-2,800
Governor's Energy-Street Lights	4,000	0	0	0	0
Motor Vehicle Permit Fees	160,000	175,000	191,655	190,000	15,000
Dog Licenses	1,000	1,000	671	700	-300
Business Licenses, Permits, Filing Fees	1,000	5,000	15,589	12,000	7,000
Police Fines	700	700	3,270	650	-50
Uniform Commercial Code	450	450	682	675	225
Rent of Town Property	125	125	115	125	0
Hydro Plant Income	50,000	50,000	50,000	50,000	0
Reimbursement	0	0	12,352	13,000	13,000
Interest on Deposits	12,000	12,000	33,350	15,000	3,000
Sale of Town Property	23,000	0	3,000	600	600
Contracted Services	26,685	29,485	15,854	29,485	0
Proceeds of Bonds & Long Term Notes	0	53,700	53,700	50,000	-3,700
Withdrawals from Capital Reserves	100,000	0	0	0	0
Fund Balance	37,846	111,790	111,790	60,000	-51,790
Land Trust Fund	5,000	5,000	0	5,000	0
Withdrawal from Hydro Reserve	15,000	0	12,500	15,000	15,000
Recycling Grant	0	3,000	0	0	-3,000
Revenue Sharing-Federal	0	1,600	1,660	0	0
TOTAL	562,344	561,279	617,984	540,067	-21,212

DETAILED STATEMENT OF PAYMENTS

TOWN OFFICERS' SALARIES			
Selectmen	$ 6,400.00		
Town Clerk	100.00		
Treasurer	1,200.00		
Fire Chief	1,200.00		
		$	8,900.00
TOWN OFFICE EXPENSES			
Tax Collector Salary	8,260.20		
Town Clerk/Bookkeeper	8,491.60		
Secretary/Clerk Salary	3,925.32		
Health Officer	165.00		
Telephone	549.22		
Audit	28,166.00		
Printing Town Books	1,841.40		
Postage/Box Rent	1,084.55		
Association Dues	273.81		
Register of Deeds	213.50		
Title Search	525.00		
Travel Expense - Selectmen	56.00		
Tax Collector	22.00		
Town Clerk	19.10		
Advertising	265.89		
Office Supplies - Selectmen	917.71		
Tax Collector	397.04		
Town Clerk	251.58		
Equipment Maintenance	901.06		
Equipment	166.91		
Computer Tape Backup/Air Conditioner	1,868.04		
Clasification Study	700.00		
Computer Software	456.00		
Town Officers' Liability	1,350.00		
			60,866.93
TOWN OFFICERS' BENEFITS			
Socal Security	1,552.78		
Budget Committee Secretary Social Sec.	3.90		
Workman's Compensation	514.58		
			2,071.26
BONDS	553.00		
			553.00
ELECTION AND VOTER REGISTRATION			
Moderator	50.00		
Supervisors	120.00		
Ballot Inspectors	90.00		
Lunches	52.79		
Advertising & Misc.	25.00		

Election and Voter Registration cont.		
Printing Ballots	$ 108.50	
Updating Checklists	7.50	
School & Meetings	42.00	
		495.79
TOWN HALL EXPENSES		
Maintenance & Repairs	863.46	
Heat	4,088.85	
Electricity	1,857.12	
Water	96.00	
Sewer	400.00	
Janitorial Supplies	284.37	
Janitor	500.00	
Social Security	37.55	
		4,038.50
MAPPING AND APPRAISAL		
Mapping	322.70	
Appraisal & File Maint.	3,850.50	
		4,173.20
HYDROPLANT LICENSE FEE	123.50	
		123.50
TAXES PAID OTHER GOVERNMENT		
South Berwick	126.87	
Berwick	2,132.55	
		2,259.42
POLICE DEPARTMENT EXPENSES		
Chief	30,157.29	
Lt.	26,917.90	
Sgt.	23,020.64	
Patrolman Nye	18,992.80	
Patrolman Demers	8,754.24	
Patrolman Unobskey	3,623.84	
Secretary	3,829.82	
Overtime - Sgt.	3,680.15	
Nye	2,824.18	
Demers	1,398.38	
Unobskey	503.96	
Holidays - Sgt.	529.44	
Ney	447.84	
Demers	265.28	
Part-time Officers	10,793.00	
		135,748.76
BENEFITS		
Social Security	1,098.16	

Benefits cont.			
BC/BS	$ 12,866.58		
Medicare	548.31		
Life/Disability	2,063.72		
Retirement	7,309.14		
Workman's Comp.	12,435.68	$	36,321.59
Lone Star (Payroll deducted)	730.50		730.50
CONTRACTED SERVICES			
Wages	12,558.50		
Social Security	231.32		
Retirement	571.79		
Medicare	10.02		
			13,371.63
SPECIAL POLICE GRANT			
Wages	3,049.32		
Social Security	107.75		
Retirement	28.81		
Medicare	5.58		
			3,191.46
Telephone	1,869.35		
Dues and Publications	186.92		
School & Travel	634.80		
Equipment Maint.	181.25		
Office Supplies	896.67		
Forms	760.01		
Postage	167.70		
Advertising	297.68		
Clothing & Personal Equip.			
Full-time	1,567.60		
Part-time	193.96		
Basic Issue	62.96		
Gas & Oil	4,571.36		
Gen. Repairs & Maint.	3,669.37		
Tires	1,339.82		
Radio Repair	1,193.50		
Computer	575.00		
Handgun Replacement	1,010.00		
Law Books	707.00		
Typewriter reconditioning	338.40		
Ammo			
Practice Rounds	252.64		
Duty Ammo	146.00		
Shotgun Rounds	161.93		
Strafford Dispatch	3,165.00		
Lannon Constructon Detail	483.00		
			24,431.92
ANIMAL CONTROL EXPENSES			
Salary	1,560.00		

Animal Control Expenses cont.

Social Security	$ 117.14	
Shelter Fee	200.00	
Supplies	198.79	
Mileage	243.30	
		2,319.23

FIRE DEPARTMENT EXPENSES

Men's Allowance	8,257.19	
Social Security	585.78	
Workman's Comp.	598.48	
		9,441.45
Answering Service	700.00	
Telephone	1,176.56	
Mutual Aid	510.00	
Schooling	674.00	
Gas & Oil	173.40	
Vehicle Repairs	3,908.12	
Radio Repairs	892.21	
Protective Clothing	1,146.00	
Op. & Emergency Equipment	1,845.45	
Hose	2,026.72	
Housekeeping Supplies	188.09	
Pagers	1,788.00	
Heat	3,227.01	
Electricity	1,104.95	
Water	97.44	
Maintenance & Repairs	29.67	
NH Insurance	135.00	
		19,622.62

HIGHWAY EXPENSES

Road Agent	20,699.00	
Assistant	7,651.00	
Extra Help	2,640.30	
		30,990.30
Social Security	2,317.32	
BC/BS	2,961.60	
Life/Disability	384.96	
Workman's Comp.	4,039.88	
		9,703.76
Gas & Oil	2,622.16	
Repairs & Maint.	6,141.54	
Tires	50.04	
Supplies	1,717.30	
Equipment	1,000.95	
Signs	804.18	
Sidewalk Snow Removal	585.00	
Telephone	433.12	
Heat	1,710.10	

Electricity	$ 500.88	
Water	96.00	
Town Shed Maint. & Repairs	709.72	
		16,370.99
DUMP EXPENSES		
Dump Attendants	2,186.60	
Social Security	172.15	
Covering of Dump	715.00	
Disposal of Metal	2,435.20	
		5,508.95
HIGHWAY SUBSIDY		
Sand	2,679.00	
Salt	1,304.75	
Patch & Gravel	1,593.03	
Added Highway Subsidy	13,809.00	
		19,385.78
WASTE DISPOSAL		
Lamprey Solid Waste	56,933.54	
Waste Mgt.	38,751.00	
		95,684.54
RECYCLING		
Waste Mgt. - Container	1,927.71	
Cates	300.00	
		2,227.71
STREET LIGHTING		
PSNH	15,663.42	
		15,663.42
CONSERVATION COMMITTEE	100.00	
		100.00
PLANNING BOARD EXPENSES		
Legal, School, etc.	120.25	
Notices, postage	161.75	
Master Plan	500.00	
Secretary	550.00	
Social Security	41.32	
		1,373.32
ZONING BOARD OF ADJUSTMENT		
Notices & Postage	197.63	
Secretary	100.00	
Social Security	7.52	
		305.15

CARE OF TREES		
Tree Removal	$ 95.20	
		$ 95.20
TRI-AREA VISITING NURSES	5,000.00	
SOUTH BERWICK RESCUE	11,862.00	
		16,862.00
REFUNDS	3,231.24	
		3,231.24
ABATEMENTS	1,528.07	
		1,528.07
CONTINGENCY FUND	845.93	
		845.93
LOCAL WELFARE	4,838.16	
Cap	500.00	
		5,338.16
MEMORIAL DAY	793.90	
		793.90
PARKS & PLAYGROUNDS		
Payroll	350.00	
Social Security	26.29	
Workman's Comp.	112.68	
Supplies & Equipment	54.73	
		543.70
RECREATION		
Winter	375.00	
Summer	4,132.97	
Social Security	93.87	
Workman's Comp.	112.68	
		4,714.52
HYDRANT RENTAL		
Salmon Falls Water District	3,520.00	
Dover & Somersworth	300.00	
		3,820.00
CEMETERIES	300.00	
		300.00
LEGAL FEES	9,824.68	
		9,824.68
REG. & MUNICIPAL ASS. DUES	2,332.62	
		2,332.62

INTEREST		
Foundry Street Land	$ 2,927.50	
		$ 2,927.50
PRINCIPAL		
Foundry Street Land	10,000.00	
		10,000.00
UNEMPLOYMENT COMPENSATION FUND	961.40	
		961.40
NHMA PROPERTY LIABILITY TRUST INS.	17,756.00	
		17,756.00
CAPITAL EXPENDITURES		
Road reconstruction	25,000.00	
Land Trust Fund	10,000.00	
Highway Truck	53,700.00	
Foundry Street Land Study	2,228.00	
		90,928.00
COUNTY TAX	213,407.00	
		213,407.00
SCHOOL DISTRICT	1,401,591.00	
		1,401,591.00
TAX SALE	94,768.09	
		94,768.09
MARRIAGE LICENSES	190.00	
		190.00
LIABILITIES FROM PREVIOUS YEAR SPENT		
Fire Truck	139,899.00	
Street Lights	2,010.00	
Master Plan	2,500.00	
		144,409.00
TO LIABILITIES		
Master Plan	1,500.00	
Buffer	500.00	
Exterior Painting	6,500.00	
Second Floor Renovation	2,000.00	
Foundry Street Survey	5,000.00	
Town Hall Ramp	5,000.00	
Recycling Container	6,000.00	
Industrial Area Study	10,000.00	
		36,500.00

TOTAL TO LIABILITIES	$ 36,500.00
TOTAL TOWN	$2,553,142.69

ROLLINSFORD CEMETERY OPERATIONS FUND

	Expenditures
Beginning Balance Jan. 1, 1989	$ 3,594.40
Receipts in 1989:	
Transferred from savings	10,000.00
Interest on NOW account	218.35
Sale of Cemetery lots	2,350.00
Transferred from St. Patrick's Trust Fund	48.00
TOTAL RECEIPTS in 1989	$ 16,210.75
Expenditures in 1989:	
Labor	10,148.22
Social Security	756.24
Workmen's Comp.	492.90
Repairs & Improvements	540.76
Equipment Use Fee	1,750.00
Bank over deposited error adjustment for 1988	600.00
Water	96.00
Flowers	80.00
TOTAL EXPENDITURES in 1989	$ 14,464.12
Ending Balance, December 31, 1989	$ 1,746.63
NOW Account Balance - Southeast Savings 12-31-1989	$ 1,746.63

CEMETERY PERPETUAL CARE TRUST FUND

Principal, January 1, 1989	76,827.99	
New Funds	1,225.00	
Balance, December 31, 1989		78,052.99
Income, January 1, 1989	58,746.78	
New Income during period	1,200.00	
Interest earned during period	7,593.95	
Withdrawn during period	-10,000.00	
Balance, December 31, 1989		57,540.73
Balance, Principal & Income December 31, 1989		135,593.72
Southeast Savings Bank (Account No. 2040-10100)		135,593.72

FOUNDRY STREET LAND
Debt Service for $100,000 Bond Note

Date	Principal Outstanding	Principal Payment	Interest Payment	Total Debt Service
01/15/90	80,000		2,360.00	2,360.00
07/15/90	80,000	10,000	2,360.00	12,360.00
01/15/91	70,000		2,295.00	2,295.00
07/15/91	70,000	10,000	2,295.00	12,295.00
01/15/92	60,000		1,890.00	1,890.00
07/15/92	60,000	10,000	1,890.00	11,890.00
01/15/93	50,000		1,650.00	1,650.00
07/15/93	50,000	10,000	1,650.00	11,650.00
01/15/94	40,000		1,360.00	1,360.00
07/15/94	40,000	10,000	1,360.00	11,360.00
01/15/95	30,000		1,042.50	1,042.50
07/15/95	30,000	10,000	1,042.50	11,042.50
01/15/96	20,000		705.00	705.00
07/15/96	20,000	10,000	705.00	10,705.00
01/15/97	10,000		362.50	362.50
07/15/97	10,000	10,000	362.50	10,362.50

1989 SERIES C BONDS

Date	Principal Outstanding	Principal Payment	Interest Payment	Total Debt Service
07/15/90	85,700		3,188.99	3,188.99
01/15/91	85,700	15,700	2,913.80	18,613.80
07/15/91	70,000		2,380.00	2,380.00
01/15/92	70,000	20,000	2,380.00	22,380.00
07/15/92	50,000		1,700.00	1,700.00
01/15/93	50,000	20,000	1,700.00	21,700.00
07/15/93	30,000		1,020.00	1,020.00
01/15/94	30,000	20,000	1,020.00	21,020.00
07/15/94	10,000		340.00	340.00
01/15/95	10,000	10,000	340.00	10,340.00

SUMMARY OF 1989 APPROPRIATIONS AND EXPENDITURES

Item	Town Budget 1989	Expended Jan-Dec	Department Proposed 90	Selectmen Proposed 90	Budget-Comm Proposed 90	Proposed Change	Percent Change
Total Town Officials	$ 8,900.00	$ 8,900.00	$ 8,900.00	$ 8,900.00	$ 8,900.00	.00	.00
Total Town Office	50,869.15	60,152.13	58,371.00	58,371.00	58,371.00	7,501.85	14.75
Total Town Fringe Benefits	2,605.80	2,241.76	2,865.25	2,794.19	2,794.19	188.39	7.23
Bonds	675.00	553.00	675.00	675.00	675.00	.00	.00
General Liab & Personal Injury	7,316.75	5,783.46	7,000.00	7,000.00	7,000.00	-316.75	-4.33
Total Elect & Registration	676.00	446.29	2,083.00	2,083.00	2,083.00	1,407.00	208.14
Total Town Hall Maint	9,626.00	7,085.82	12,466.00	12,466.00	12,466.00	2,840.00	29.50
Total Town Hall Insurance	3,977.50	3,143.98	4,454.80	4,454.80	4,454.80	477.30	12.00
Total Mapping & Appraisal	4,500.00	4,173.20	4,400.00	4,400.00	4,400.00	-100.00	-2.22
Total Hydroplant	1,850.00	2,382.92	2,900.00	2,900.00	2,900.00	1,050.00	56.76
Total Police Salaries	149,554.10	136,473.68	155,261.60	151,653.98	151,653.98	2,099.88	1.40
Total Police Contracted Service	29,484.86	13,361.61	29,484.86	29,484.86	29,484.86	.00	.00
Total Police Fringe Benefits	35,553.10	36,851.32	41,218.62	41,218.62	41,218.62	5,665.51	15.94
Total Police Administration	5,929.00	4,905.29	7,105.00	6,295.00	6,295.00	366.00	6.17
Cruiser Insurance	1,850.00	1,462.31	1,850.00	1,850.00	1,850.00	.00	.00
Total Uniform & Per Equip	2,800.00	1,824.52	2,800.00	2,800.00	2,800.00	.00	.00
Total Dept. Equip.	3,200.00	2,054.90	5,250.00	2,000.00	2,000.00	-1,200.00	-37.50
Total Cruiser & Supplies	11,865.00	11,316.62	12,950.00	12,040.00	12,040.00	175.00	1.47
Strafford Dispatch	3,165.00	3,165.00	4,194.10	4,194.10	4,194.10	1,029.10	32.52
Total Animal Control	4,400.58	2,329.31	4,522.07	4,522.07	4,522.07	121.49	2.76
Fire Dept. Men's Allowance	8,508.10	7,671.53	8,508.10	8,508.10	8,508.10	.00	.00
Total Fire Administration	3,225.00	2,822.56	4,225.00	4,225.00	4,225.00	1,000.00	31.01
Total Fire Dept. Oper & Equip	11,874.00	10,046.74	16,120.00	15,070.00	16,070.00	3,196.00	26.92
Total Fire Station Maintenance	5,276.00	3,735.45	6,036.00	6,036.00	6,036.00	760.00	14.40
Total Fire Dept Insurance	7,833.16	5,899.11	8,862.57	8,862.57	8,862.57	1,029.41	13.14
Portable Fire Equip Repairs	.00	.00	500.00	500.00	500.00	500.00	100.00
Total Highway Salaries	35,283.20	33,146.90	34,667.10	36,107.10	34,667.10	823.90	2.34
Total Highway Fringe Benefits	10,565.18	10,021.13	10,859.89	10,970.05	10,859.89	404.87	3.83
Highway School & Meetings	150.00	.00	150.00	150.00	150.00	.00	.00
Total Highway Operations	14,900.00	13,445.78	15,600.00	15,600.00	15,600.00	700.00	4.70

Item	Town Budget 1989	Expended Jan-Dec	Department Proposed 90	Selectmen Proposed 90	Budget-Comm Proposed 90	Proposed Change	Percent Change
Total Town Shed Maintenance	$ 5,911.00	$ 2,874.19	$ 3,198.40	$ 3,198.40	$ 3,198.40	-2,712.60	-45.89
Total Highway Insurance	3,422.50	2,705.28	3,422.50	3,422.50	3,422.50	.00	.00
Total Highway Subsidy	30,100.80	19,385.78	30,100.80	30,100.80	30,100.80	.00	.00
Total Waste Disposal	110,381.00	101,062.45	129,426.08	129,426.08	128,726.08	19,045.08	17.25
Total Street Lighting	17,174.24	15,633.42	15,200.00	15,200.00	15,200.00	-2,000.00	-11.65
Industrial Commission	100.00	.00	100.00	100.00	100.00	.00	.00
Conservation Comission	100.00	100.00	100.00	100.00	100.00	.00	.00
Civil Defense	100.00	.00	100.00	100.00	100.00	.00	.00
Total Planning Board	3,500.00	3,832.00	4,200.00	4,200.00	4,200.00	700.00	20.00
Total Zoning Board	1,300.00	297.63	1,300.00	1,300.00	1,300.00	.00	.00
Total Care of Trees	900.00	95.20	900.00	900.00	900.00	.00	.00
Total Health	20,470.00	16,862.00	20,500.00	20,500.00	20,500.00	30.00	.15
Contingency Fund	10,020.00	845.93	10,020.00	10,020.00	10,020.00	.00	.00
Total Welfare	6,270.00	5,338.16	15,770.00	15,770.00	15,770.00	9,500.00	151.52
Memorial Day Expense	900.00	793.90	900.00	900.00	900.00	.00	.00
Total Parks & Playgrounds	486.15	502.83	512.07	506.51	506.51	20.36	4.19
Total Recreation	5,425.83	4,418.50	5,586.86	5,586.87	5,586.87	161.04	2.97
Total Hydrant Rental	4,300.00	3,820.00	4,320.00	4,320.00	4,320.00	20.00	.47
Cemeteries	300.00	300.00	300.00	300.00	300.00	.00	.00
Damages & Legal Fees	10,000.00	9,824.68	8,000.00	8,000.00	8,000.00	-2,000.00	-20.00
Reg & Municipal Assoc, Adv.	2,500.00	1,701.00	2,523.89	2,523.89	2,523.89	23.89	.96
Total Interest	5,040.00	2,927.50	9,908.99	9,908.99	9,908.99	4,868.99	96.61
Total Principal Payments	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00	.00	.00
Road Reconstruction Capital	25,000.00	25,000.00	75,000.00	75,000.00	75,000.00	50,000.00	200.00
Land Trust Fund	10,00.00	10,000.00	10,000.00	10,000.00	10,000.00	.00	.00
New Highway Truck	53,700.00	52,892.00	.00	.00	.00	-53,700.00	-100.00
Land Appraisal for Land Trust	5,000.00	.00	5,000.00	5,000.00	5,000.00	.00	.00
Police Cruiser	.00	.00	15,000.00	15,000.00	15,000.00	15,000.00	100.00
Cruiser Equipment	.00	.00	3,000.00	3,000.00	3,000.00	3,000.00	100.00
Reevaluation of Town	.00	.00	28,100.00	28,100.00	3,000.00	28,100.00	100.00

Item	Town Budget 1989	Expended Jan-Dec	Department Proposed 90	Selectmen Proposed 90	Budget-Comm Proposed 90	Proposed Change	Percent Change
Town Hall Ramp	$ 5,000.00	$ .00	$ .00	$ .00	$ .00	-5,000.00	-100.00
Recycling Equipment	6,000.00	.00	.00	.00	.00	-6,000.00	-100.00
Industrial Area Eng. Study	10,000.00	.00	.00	.00	.00	-10,000.00	-100.00
Recreation Facilities	.00	.00	5,000.00	5,000.00	500.00	5,000.00	100.00
Foundry Street Land Study	3,000.00	2,228.00	.00	.00	.00	-3,000.00	-100.00
Town Hall Basement Repairs	.00	.00	3,000.00	3,000.00	3,000.00	3,000.00	100.00
Dump Closure Plan-Phase 1	.00	.00	16,600.00	16,600.00	.00	.00	.00
Refinish 1970 American LaFrance	.00	.00	19,570.00	.00	.00	.00	.00
GRAND TOTALS	$ 803,629.01	$ 688,836.77	$ 930,868.49	$ 904,215.47	$ 855,765.31	$ 53,136.30	6.61

ROLLINSFORD NEW HAMPSHIRE TAXPAYER'S REPORT

MP	LOT	SL	PROPERTY OWNER	CU CR	ASSESSED	VET	TAXES
14	2	1	Abbott, Richard	0	74,000	0	2,219
10	29		Adams, Glen	0	38,400	0	1,151
10	28		Adams, John	0	27,700	0	830
14	47		Adams, Kathleen	0	54,500	0	1,634
4	41	2	Adams, Roger	0	65,800	50	1,923
4	7		Aikman, Marion	60,334	114,866	0	3,444
4	10		Aikman, Marion	0	73,300	0	2,198
4	11		Aikman, Marion	34,638	7,262	0	218
4	11	1	Aikman, Marion	9,522	2,378	0	71
4	11	2	Aikman, Marion	16,767	3,033	0	91
4	12		Aikman, Marion	34,007	1,193	0	36
4	23		Aikman, Marion	42,674	1,626	0	49
4	26		Aikman, Marion	14,152	648	0	19
4	27		Aikman, Marion	18,857	3,543	0	106
4	28		Aikman, Marion	16,578	3,922	0	118
4	29		Aikman, Marion	34,380	53,220	0	1,596
4	30		Aikman, Marion	16,850	99,850	0	2,994
4	32		Aikman, Marion	17,842	658	0	20
4	34		Aikman, Marion	44,505	2,995	0	90
4	35		Aikman, Marion	20,893	84,307	0	2,528
4	36		Aikman, Marion	14,037	63,563	0	1,906
4	24A		Aikman, Marion	0	1,700	0	51
4	28	2	Aikman-Putman, Marion	0	177,500	0	5,321
9	10	17	Allard, Michael	0	63,500	0	1,904
15	1		American Legion	0	401,300	0	0
15	28	1	American Legion	0	17,000	0	0
15	39		American Legion	0	32,700	0	0
1	60		Anderson & Brown	7,708	5,092	0	153
1	61		Anderson & Brown	0	75,200	0	2,255
8	5		Anderson & Brown	0	19,800	0	594
8	6		Anderson & Brown	0	82,800	0	2,482
1	60	1	Anderson & Brown	11,442	1,458	0	44
9	12		Anderson, David	0	63,900	0	1,916
1	61	1	Anderson, Jerry	3,195	405	0	12
1	62		Anderson, Jerry	0	90,700	50	2,669
19	24		Anderson, Jerry & J &	0	44,000	0	1,319
15	15		Angelopoulos, Frank	0	50,800	0	1,523
11	27		Angelopoulos, Theodora	0	130,300	50	3,856
9	10	23	April, Ronald	0	60,700	0	1,820
2	8		Argue, James	0	54,500	0	1,634
2	10		Arkwell, David	0	57,900	0	1,736
2	10	1	Arkwell, David	0	94,200	0	2,824
9	18		Arkwell, David	0	59,600	0	1,787
15	14		Arnault, Gerald	0	48,300	50	1,398
12	6		Arnault, Karen	0	65,000	0	1,949
3	29	1	Arthur, Jeffrey	0	93,100	0	2,791
14	13	25	Ashburner, Gordon	0	63,600	0	1,907
4	37	31	Atcheson, David A	0	23,100	0	693
11	23		Athans, John	0	56,600	50	1,647

MP	LOT	SL	PROPERTY OWNER	CU CR	ASSESSED	VET	TAXES
3	42		Ayer, Paul	0	89,200	50	2,624
1	• 36		Baker, E.J.	0	66,400	0	1,991
10	44		Balint, Steve	0	43,200	0	1,295
1	3		Balomenos, Arthur	14,975	27,525	0	825
12	1	1	Bandouveres, Gary	0	72,700	0	2,180
12	1		Bandouveres, George	0	22,900	0	687
12	2		Bandouveres, George	0	78,200	50	2,294
12	3		Bandouveres, George	0	58,100	0	1,742
12	12		Barbary, Austin	0	82,800	50	2,432
5	33		Barrows, Everett	0	46,300	0	1,388
20	11		Barry, Frederick	0	113,800	50	3,362
14	1		Bascom, Thomas	0	57,800	0	1,733
11	17		Baxter, Colleen	0	50,900	0	1,526
4	24		Beaudet, Roland	0	70,700	0	1,970
2	2	33	Bednarz, John &	0	100,100	0	3,001
5	10		Bell, David	0	56,800	50	1,653
15	16		Bennett, Patricia	0	44,400	50	1,281
14	13	18	Bennett, Robert	0	77,000	0	2,308
5	52		Berge, Eivind	0	56,900	0	1,706
14	29		Bergeron, Gary	0	50,900	0	1,526
2	26		Bergmann, Gloria	0	62,700	0	1,880
19	27	1	Bernier, Joseph	0	79,900	0	2,395
11	18		Berry, Robin	0	37,400	0	1,121
2	3	2	Berry, Thomas	0	65,700	0	1,970
20	12		Berry, Thomas	0	47,000	0	1,409
2	2	17	Bersin, Robert	0	107,000	0	3,208
1	63		Bertrand Jr., Robert	0	45,000	0	1,349
2	3	4	Bertrand, Gerard	0	68,300	0	2,048
8	16		Bertrand, Robert	0	56,500	50	1,644
10	11		Berube, Arthur	0	55,300	0	1,658
13	6		Bickford, Merle	0	62,800	50	1,833
3	7	10	Biehl, Franklin	0	22,700	0	681
10	17		Bishop of, Manchester	0	90,300	0	0
10	18		Bishop of, Manchester	0	17,000	0	0
10	21		Bishop of, Manchester	0	56,800	0	0
10	49		Bishop, Allan	0	47,100	0	1,412
10	63		Bisier, Diogene	0	47,000	0	1,409
10	30		Bisson, Eliott	0	48,100	50	1,392
10	4A		Bisson, Marion	0	8,300	0	99
10	4		Bisson, Robert	0	60,400	50	1,761
13	22	1	Bisson, Ronald	0	66,300	0	1,988
2	2	6	Bittner, Barry	0	83,500	50	2,453
9	13	6	Black, David	0	62,100	0	1,862
9	10	32	Black, Todd	0	62,500	0	1,874
14	44	3	Blackwood, Marjorie	0	69,600	0	2,087
5	11		Blair, Robert	0	46,700	50	1,350
5	56		Blais, Ann	0	53,600	50	1,557
1	45		Blais, Henry	0	62,700	50	1,830
5	30		Blais, Maurice	0	49,900	0	1,496
10	50		Blouin, Inc.	0	299,800	0	8,988
15	31		Bois, Carol	0	77,900	0	2,335

MP	LOT	SL	PROPERTY OWNER	CU CR	ASSESSED	VET	TAXES
9	4		Bolduc, Kenneth	0	59,000	50	1,719
10	54		Bolduc, Kenneth	0	63,700	0	1,910
15	29		Bolian, Charles	0	101,600	0	3,046
9	10	34	Bond, Neal	0	53,200	0	1,595
10	31		Boretti, Robert	0	64,600	0	1,937
10	98		Bosse, Rhea	0	49,700	0	1,490
10	45		Boston &, Maine RR	0	3,700	0	111
2	25		Boston &, Maine RR	0	32,700	0	980
8	10		Boston &, Maine RR	0	19,300	0	579
8	13		Boston &, Maine RR	0	13,300	0	399
9	13	38	Boucher, John	0	58,100	0	1,742
1	35		Boucher, Louis	0	73,000	0	2,189
15	3		Bourque, Armand	0	46,600	50	1,347
14	30		Boutin, Dennis	0	43,600	0	1,307
4	37	2	Bradbury, Richard	0	22,600	0	678
9	7		Bradbury, Richard	0	53,100	50	1,542
5	8		Bridges, George	0	52,100	50	1,512
14	13	21	Bridges, Kevin S	0	67,000	0	2,009
4	37	27	Brouillette, Charles	0	22,700	0	681
13	1		Brown, Charleen	0	53,600	0	1,607
2	2	21	Brown, Charles	0	80,500	0	2,413
20	16		Brown, Michael	0	41,600	0	1,247
2	21		Brown, Raymond	0	43,700	0	1,310
10	1		Brown, Robert	0	71,300	0	2,138
19	11		Brown, Robert	0	13,100	0	393
15	9		Brown, Ronald	0	61,500	0	1,844
3	27		Brown, Steven	42,916	86,384	0	2,590
9	10	13	Brown, Terry	0	62,600	0	1,877
9	27		Brunelle, Raymond	0	61,600	50	1,797
8	17		Brunelle, Robert	0	62,400	0	1,871
2	2	20	Brunette, Kenneth	0	97,300	0	2,917
9	10	18	Bunker, Michael	0	53,200	0	1,595
3	46		Burke, Dennis	0	32,700	0	980
3	14		Burke, John	0	73,700	50	2,160
20	24		Burke, Robert	0	38,900	0	1,166
9	15		Burkhard, John	0	38,100	0	1,142
10	113		Burnham, Fannie	0	32,700	0	980
10	37		Burr, Alonzo	0	87,100	0	2,611
9	10	14	Butt, Peter	0	51,500	0	1,544
1	57	4	Cambo, William	0	93,100	0	2,791
5	2		Canney, Rachel	0	51,000	0	1,529
10	42		Caouette, Ida	0	63,500	100	1,729
4	37	30	Card, Richard	0	127,000	0	3,807
14	39		Carignan, Ronald	0	41,000	50	1,179
10	105		Carley, John	0	62,400	0	1,871
3	7	2	Carmer, Dewitt	0	81,500	0	2,443
9	8		Caron, Gary	0	46,100	0	1,382
13	14		Caron, Gerard	0	59,100	0	1,772
14	55	10	Caron, Paul	0	73,900	0	2,216
13	7		Carr, Roland	0	61,700	50	1,800
2	2	30	Carr, Steven A	0	95,100	0	2,851

MP	LOT	SL	PROPERTY OWNER	CU CR	ASSESSED	VET	TAXES
15	28	3	Carrier, E J	0	11,600	0	348
14	23		Carroll, S.G.	0	57,300	0	1,718
5	19		Cashman, William	0	46,500	50	1,344
10	55		Cass, Harley	0	52,200	50	1,515
3	43	2	Catalfo, Joseph	0	98,900	0	2,965
3	43	1	Catalfo, Joseph A	0	18,800	0	564
3	41		Catalfo, Vinenza	10,749	144,451	50	4,206
3	15		Catino, Andrew	0	72,300	0	2,168
4	14		Caviris, Charles	0	131,500	0	3,942
9	10	10	Cecchetti, Carlo	0	62,900	50	1,836
14	14		Chabot, Dennis	0	70,900	50	2,076
10	38		Chabot, Raymond &	0	36,000	0	1,079
2	2	25	Chabot, Ronald	0	90,900	0	2,725
21	6	1	Chadwick, Kenneth	0	3,200	0	96
13	23		Charpentier, Albert	0	61,600	50	1,797
10	71		Chase, Antonia	0	42,200	50	1,065
10	72		Chase, Antonia	0	26,500	0	794
10	68		Chase, Earl R.	0	63,500	0	1,904
20	5		Chase, Robert	0	79,100	0	2,371
3	6		Chenard, Gerard	0	99,900	0	2,845
14	31		Cheney, Harland	0	1,200	0	36
14	32		Cheney, Harland	0	41,100	50	1,182
9	21		Cheney, Mary	0	46,300	0	1,388
4	31		Cingolani, William	0	70,300	0	2,108
11	26		Cioffi &, Sheridan	0	177,800	0	5,330
14	13	12	Cioffi &, Sheridan	0	129,400	0	3,879
14	13	13	Cioffi &, Sheridan	0	133,000	0	3,987
14	13	31	Cioffi &, Sheridan	0	1,700	0	51
14	13	32	Cioffi &, Sheridan	0	1,600	0	48
14	13	33	Cioffi &, Sheridan	0	1,500	0	45
1	14	1	City of, Dover	0	13,700	0	411
3	9		City of, Dover	0	5,000	0	150
1	14		City of, Dover	0	24,200	0	726
9	6		Clancy, Nancy	0	59,100	0	1,772
14	55	11	Clark, William	0	55,700	0	1,670
13	22		Clavette, Norman	0	55,300	0	1,658
5	22		Cleary, Robert	0	45,200	0	1,355
10	3		Cogdill, Timothy	0	64,500	0	1,934
5	3		Collins, James	0	60,200	0	1,805
11	16		Collins, William	0	49,200	0	1,475
13	25		Colprit, Stephen	0	45,200	0	1,355
4	37	15	Connolly, Paul	0	22,900	0	687
15	5		Constine, Fred	0	49,200	50	1,425
20	21		Convenient, Foods	0	86,500	0	2,593
14	42	1	Cook & Boyle, Properties	0	130,600	0	3,915
14	42	1A	Cook & Boyle, Properties	0	51,600	0	1,547
14	42	1B	Cook & Boyle, Properties	0	51,600	0	1,547
14	42	1C	Cook & Boyle, Properties	0	60,800	0	1,823
9	13	9	Cooper, Janet &	0	59,400	0	1,781
9	10	15	Cordeiro, Greg	0	56,600	0	1,697
4	37	10	Corliss, Dennis	0	104,400	0	3,130

MP	LOT	SL	PROPERTY OWNER	CU CR	ASSESSED	VET	TAXES
19	12	1	Cormier, Delia &	0	13,300	0	399
20	14		Cote, Robert	0	49,800	50	1,443
2	11		Couture, Marc	11,495	85,305	0	2,557
1	26		Couture, Roland	26,632	568	0	17
3	7	11	Cowburn, John	0	96,100	50	2,831
9	5		Crompton, Thomas	0	59,800	0	1,793
1	30	8	Cronshaw, Donna	0	81,200	0	2,434
2	3	3	Crosier, Management	0	56,300	0	1,688
10	123		Crosier, Verne &	0	66,900	0	2,006
14	48		Croteau, Albert	0	56,100	0	1,682
15	32		Croteau, Eva	0	41,700	0	1,100
14	38		Croteau, John	0	46,200	0	1,385
15	33		Croteau, Joseph	0	40,200	50	1,155
14	18	1	Cullen, Robert	0	57,000	50	1,659
14	13	16	Cunningham, John	0	58,600	100	1,657
2	14	1	Curran, Gerard	0	17,000	0	510
5	55		Curry, Michael	0	58,100	0	1,742
3	3	3	Curtis, Corydon	0	95,300	0	2,857
3	4	1	Curtis, Corydon	0	11,600	0	348
3	7	7	Cushman, James	0	92,800	50	2,732
11	8		Daeris, Eunice	0	76,100	0	2,281
11	10		Daeris, Eunice	0	1,800	0	54
5	15		Dagenais, George	0	49,900	50	1,446
1	57	3	Daigle, Daniel	0	87,800	0	2,632
1	54	1	Daigle, Leonard	0	84,600	0	2,536
14	44	1	Daigneault, Michael	0	74,000	50	2,169
5	35		Daley, Gloria	0	47,600	0	1,427
10	46		Damart	0	26,000	0	779
10	53		Damart	0	20,000	0	600
10	125		Damart	0	587,200	0	17,604
1	49		Davis, Charlotte	0	28,300	0	848
1	50		Davis, Charlotte	0	3,700	0	111
9	10	4	Davis, Daniel	0	55,200	0	1,655
2	9		Day, Edward	0	107,000	0	3,208
11	6		Day, Richard	0	65,000	50	1,899
2	31		Dearborn, Howard	0	54,900	50	1,596
21	23		Demers, -	0	1,000	0	30
21	16		Demers, .	0	1,200	0	36
21	17		Demers, .	0	400	0	12
21	25		Demers, .	0	500	0	15
3	36		Demers, Robert	0	63,500	0	1,904
2	2	1	Demers, Roland	0	89,100	0	2,671
10	65		Deroy, Raoul	0	32,700	0	830
2	2	38	Develco, of Stratham	0	28,100	0	842
2	2	41	Develco, of Stratham	0	24,900	0	747
13	20		Dionne, Albert	0	57,900	700	1,036
11	12		Dionne, Charles	0	47,400	50	1,371
10	104		Dionne, Norman	0	46,100	0	1,307
21	3		Dionne, Sally	0	35,500	0	1,064
1	44		Dixon, Sally Jo	0	69,700	0	2,090
10	75		Dodier, Lillian	0	50,500	0	1,514

MP	LOT	SL	PROPERTY OWNER	CU CR	ASSESSED	VET	TAXES
10	16	A	Dodier, Paul	0	10,700	0	321
13	3		Dodier, Paul	0	57,000	50	1,659
3	7	1	Dodier, Richard	0	104,000	50	3,068
9	9		Doherty, Eleanor	0	68,500	50	2,004
5	51		Doiron, Roland	0	66,000	0	1,979
14	13	24	Donovan, Ronald &	0	1,700	0	51
14	13	26	Donovan, Ronald &	0	61,300	0	1,838
9	13	35	Doucette, Anita	0	60,100	0	1,802
15	28		Douglas, Winter	0	87,500	0	2,623
1	14	2	Dover Doctor's Park	0	2,600	0	78
1	2	1	Downs, Michael	0	764,300	0	22,914
9	13	39	Doyon, Norman	0	56,300	50	1,638
3	26		Drake, Charles	0	67,300	50	1,968
11	1	1	Dube, Deborah	0	63,600	0	1,907
10	107		Dube, Noel	0	51,100	0	1,532
11	4		Dubois, John	0	64,500	50	1,884
2	2	13	Dubois, Robert	0	120,700	0	3,619
20	3		Ducharme, Ronald	0	72,500	0	2,174
10	76		Duchesneau, Guy	0	46,900	0	1,406
6	4		Dudley, Theresa	0	42,400	0	1,271
2	30		Dudley, Thersa	0	42,400	0	1,271
4	37	25	Dugal, Arthur	0	23,200	0	696
10	27		Duhaime, Evangeline	0	62,400	50	1,821
14	13	10	Dukes, Thomas	0	58,800	0	1,763
14	40		Dumais, Ronald	0	51,900	50	1,506
2	19	2	Duncan, Patricia	0	56,500	0	1,694
14	21		Eastman, Florence	0	48,100	0	1,442
15	11		Ebbson, Louis	0	47,700	50	1,380
15	22		Ebbson, Louis	0	6,100	0	183
14	42		Economos, Anthony	0	50,700	50	1,470
14	36		Economos, George	0	48,800	50	1,413
5	45		Economos, Lewis	0	46,900	50	1,356
9	10	31	Eddy, Kurt W	0	59,400	0	1,781
9	10	5	Eddy, Norman	0	60,300	50	1,758
5	18		Eighmey, Stephen	0	47,800	0	1,433
15	19		Eldridge, Evelyn	0	48,300	0	1,448
3	19		Eliades, Alexander	0	177,800	0	5,330
3	20	1	Eliades, Alexander	0	22,700	0	681
15	35		Ellis, Pearl	0	58,800	0	1,613
20	18		Ellis, Thomas	0	37,600	0	1,127
5	44		Emack, Paul	0	51,700	0	1,550
3	8		Emerson, Lucius	0	88,800	0	2,662
3	7		Emerson, Mrs. George	0	160,600	0	4,815
13	27		Emond, Raymond	0	41,500	50	1,194
14	45	1	Endruschat, Sharon	0	35,200	50	1,005
19	3		England, Albert	0	67,100	50	1,962
11	15		Estate, Fermanis	0	79,000	0	2,368
10	14		Estes, Albert	0	11,700	0	351
10	15		Estes, Albert	0	84,600	0	2,536
3	18		Estes, Philip	0	72,100	0	2,162
2	23		Estes, Walter	0	54,700	0	1,640

MP	LOT	SL	PROPERTY OWNER	CU CR	ASSESSED	VET	TAXES
11	25		Fager, Vasiliki	0	50,800	50	1,473
14	55	12	Fall, Sandra	0	62,000	0	1,859
4	18	1	Farmer, John	0	51,900	0	1,556
3	11	1	Fenton, Joseph	0	78,500	0	2,353
11	13		Fermanis, Arthur	0	49,100	0	1,322
9	10	7	Fewell, Payne	0	55,200	0	1,655
5	21		Fieldsend, Gary	0	47,100	0	1,412
10	74		Filiau, Robert	0	49,200	0	1,475
1	30	1	Fisher, Clara	0	59,400	0	1,781
2	18		Fisher, Walter	0	33,300	0	998
10	20		Fisher, Walter	0	4,100	0	123
15	36		Flanagan, James	0	82,000	0	2,458
3	35		Fleming, William	0	69,400	50	2,031
20	25		Flynn, Paul	0	75,300	0	2,257
10	111		Flynn, Timothy	0	113,200	0	3,394
10	112		Flynn, Timothy	0	98,000	0	2,938
10	122		Flynn, Timothy	0	94,900	0	2,845
10	127		Flynn, Timothy	0	413,200	0	12,388
10	112A		Flynn, Timothy	0	97,100	0	2,911
10	121A		Flynn, Timothy	0	259,100	0	7,768
10	122A		Flynn, Timothy	0	95,800	0	2,872
10	123A		Flynn, Timothy	0	128,400	0	3,849
10	52		Flynn, Timothy J	0	76,300	0	2,287
10	77		Fogarty, Anselm	0	44,400	50	1,281
9	26		Fogarty, Richard	0	53,800	50	1,563
14	44	5	Fogarty, Theresa	0	70,000	0	2,099
4	25		Ford-Smith, Herbert	49,560	91,940	0	2,756
10	43		Fortier, John	0	61,100	50	1,782
8	10	5	Foss, Harold	0	68,000	50	1,989
2	2	9	Foster, Mark	0	105,800	0	3,172
3	7	6	Fournier, Roger	0	102,400	50	3,020
15	21		Foxlow, William	0	45,100	50	1,302
3	1	1	Franklin, Walter	57,050	7,150	0	214
3	2	1	Franklin, Walter	2,415	685	0	21
3	4		Franklin, Walter	11,150	350	0	10
19	14		Freeland, Donna	0	59,300	0	1,778
14	24		Friedman, Daniel	0	45,400	0	1,361
8	8		Frost, Ruth	0	51,800	0	1,403
10	47		Gadoury, Maria	0	41,600	50	1,047
4	48		Gagnon, Irene	0	56,200	0	1,685
1	27		Gagnon, Laurent	9,037	1,963	0	59
1	28		Gagnon, Laurent	0	104,600	0	0
1	28	1	Gagnon, Laurent	0	19,200	0	576
1	27	1	Gagnon, Norman	0	127,600	0	3,825
1	29		Gagnon, Victor	0	78,800	0	2,362
20	19		Gainty, Thomas	0	114,800	50	3,392
9	13	43	Gaiser, Bernard	0	56,100	0	1,682
9	13	2	Galanes, Paul	0	90,700	0	2,719
4	22	2	Galeota, Anthony	0	94,900	0	2,845
14	55	7	Garneau, Maurice	0	62,100	0	1,862
1	74	1	Garrett, John	0	111,200	0	3,334

MP	LOT	SL	PROPERTY OWNER	CU CR	ASSESSED	VET	TAXES
1	74	2	Garrett, John	0	4,100	0	123
3	34		Garrison, Players	0	49,500	0	0
2	2	23	Gauvin, Albert	0	97,200	50	2,864
10	57		Genest, Ronald	0	51,600	0	1,547
1	74	3	George, Charles	0	177,000	0	5,306
19	20		Gerard, Theophil	0	54,500	50	1,584
19	21		Gerard, Theophil	0	48,700	0	1,460
9	10	30	Gerish, Dwight	0	51,000	0	1,529
5	20		Gessis, Muriel	0	1,900	0	57
2	2	18	Ghei, Ashok K	0	26,100	0	782
5	13		Gibbas, Doris	0	53,000	700	889
5	53		Gibbas, Michael	0	50,800	0	1,523
3	21	2	Gilbert, Edward	0	83,100	0	2,491
15	20		Giroux, Marcel	0	55,300	50	1,608
10	102		Giroux, Norman	0	48,300	0	1,448
2	2	15	Gitschier, Herman	0	93,200	0	2,794
10	93		Glovinski, Keith	0	55,800	0	1,673
10	40		Glovinski, Lorraine	0	102,600	0	3,076
10	40	1	Glovinski, Lorraine	0	19,000	0	570
10	70		Glovinski, Lorraine	0	56,200	50	1,635
13	5		Glovinski, William	0	60,100	0	1,802
5	28		Gonya, Joseph	0	50,500	50	1,464
3	11	3	Goodman, Craig	0	98,100	0	2,941
4	14	1	Goodrich, Chester	0	76,800	0	2,302
4	14	2	Goodrich, Chester	0	20,700	0	621
14	55	2	Gosselin, Richard	0	59,100	0	1,772
13	19	1	Gould, Wayne	0	60,200	0	1,805
21	6		Goulet, Noel	0	55,500	50	1,614
2	7	1	Gourdouros, Richard	0	71,400	50	2,091
3	23		Granite State Nat'l Bank	0	214,000	0	6,416
10	55	1	Grass, Wesley	0	38,200	0	1,145
10	87		Gray, D.	0	79,300	0	2,377
11	2	1	Gray, D.	0	175,900	0	5,273
5	32		Gray, Richard	0	48,500	0	1,454
10	96		Green, Dorothy	0	67,500	0	2,024
10	113	2	Green, Dorothy	0	2,600	0	78
13	2		Greenaway, Florence	0	54,300	0	1,628
10	85		Grimard, Francis E.	0	77,500	0	2,323
13	34		Hachey, Walter	0	58,400	0	1,751
4	37	28	Hager, Nancy	0	159,500	0	4,782
4	18		Hager, Todd M	0	90,500	0	2,713
12	9		Hale, Richard	0	57,000	50	1,659
20	4		Halteman, Evelyn	0	57,700	50	1,680
4	37	19	Ham, Robert	0	103,800	0	3,112
4	38		Hammond, Howard	0	53,100	0	1,592
4	44		Hammond, Howard	0	47,600	0	1,427
4	45		Hammond, Howard	0	9,800	0	294
5	5		Hammond, William	0	48,600	50	1,407
21	31		Hannaford Bros.	0	300	0	9
21	32		Hannaford Bros.	0	2,800	0	84
1	5		Hannaford Bros.	0	393,500	0	11,797

MP	LOT	SL	PROPERTY OWNER	CU CR	ASSESSED	VET	TAXES
21	7		Hannaford Bros.	0	6,400	0	192
20	3	2	Hannon, George T	0	24,000	50	670
14	13	11	Hanrahan, Pamela	0	55,900	0	1,676
14	51		Hanson, Dorothy	0	40,000	0	1,049
2	29		Hapgood, Earl	0	48,300	50	1,398
4	37	35	Hare, Donald	8,034	154,366	0	4,628
1	41		Hargreaves, Ronald	0	68,800	50	2,013
3	21	1	Harrigan, Edmund	0	117,800	0	3,532
3	22	1A	Harrigan, Edmund P	0	24,100	0	723
10	25		Hashem, David	0	36,400	0	1,091
15	7		Heaney, Thomas	0	68,700	0	2,060
10	69		Henderson, Roberta	0	45,700	0	1,370
9	13	41	Hendrix, Ralph	0	63,500	50	1,854
2	2	12	Hern, Joel	0	81,000	50	2,378
14	16		Hickey, Catherine	0	67,200	0	2,015
2	27		Hill Estate, Richard	0	4,400	0	132
2	28		Hill Estate, Richard	0	54,800	0	1,643
6	2		Hill Estate, Richard	0	54,800	0	1,643
6	9		Hill Estate, Richard	0	4,400	0	132
10	66		Hill, David	0	30,000	0	899
15	26		Hilow, Richard	0	45,100	0	1,352
9	10	36	Hinkeldey, Howard Jr.	0	58,300	0	1,748
14	10		Holmstrom, Paul	0	46,300	50	1,338
4	1		Houde, Norman	0	43,600	0	1,307
20	1		Huber, Walter	0	16,100	0	483
14	55	9	Hunter, John	0	78,500	0	2,353
2	2	40	Hurley, James	0	79,100	0	2,371
4	50		Hutchinson, Lawrence	0	51,500	50	1,494
14	55		Iorio, Anthony &	0	62,200	0	1,865
12	8		Irving, William	0	55,400	0	1,661
9	10	38	Jacikevicius, Benedict L	0	62,400	0	1,871
1	44	1	Jacobson, Jacqueline	0	66,300	0	1,988
10	7		Jacobson, Michael	0	45,700	50	1,320
9	10	40	Jade Realty	0	45,700	0	1,370
9	10	41	Jade Realty	0	14,200	0	426
9	10	42	Jade Realty	0	53,200	0	1,595
9	10	43	Jade Realty	0	12,700	0	381
9	10	44	Jade Realty	0	11,500	0	345
9	10	45	Jade Realty	0	11,500	0	345
9	10	46	Jade Realty	0	11,600	0	348
9	10	1	Jade Realty	0	60,400	0	1,811
9	10	26	Jade Realty	0	14,300	0	429
9	10	27	Jade Realty	0	14,400	0	432
9	10	35	Jade Realty	0	15,600	0	468
9	10	37	Jade Realty	0	14,500	0	435
9	10	39	Jade Realty	0	12,400	0	372
10	9	49	Jade Realty Corp.	0	8,700	0	261
10	9	50	Jade Realty Corp.	0	8,300	0	249
10	9	51	Jade Realty Corp.	0	7,900	0	237
10	9	52	Jade Realty Corp.	0	7,800	0	234
10	9	53	Jade Realty Corp.	0	7,700	0	231

MP	LOT	SL	PROPERTY OWNER	CU CR	ASSESSED	VET	TAXES
10	9	54	Jade Realty Corp.	0	7,300	0	219
10	9	55	Jade Realty Corp.	0	7,900	0	237
1	24		Janco Realty	0	1,847,200	0	55,379
1	15A		Janetos, Andrew	0	171,600	0	5,145
3	10		Janetos, Costas	0	3,000	0	90
1	71		Janetos, Evangelos	0	96,900	0	2,905
1	72		Janetos, Evangelos	0	27,600	0	827
1	15		Janetos, Geo., Lewis	0	54,500	0	1,634
1	65	3	Janetos, George	0	50,100	0	1,502
1	66		Janetos, George	0	54,900	0	1,646
1	67		Janetos, George	0	110,500	0	3,313
4	3		Janetos, Jahn	20,282	134,218	0	4,024
1	68	1	Janetos, Lewis	0	27,900	0	836
1	69		Janetos, Lewis	19,429	132,971	50	3,936
8	10	6	Janetos, Lewis, Paul	0	23,900	0	717
1	48		Janetos, Lewis, Wm.	5,611	389	0	12
1	23		Janetos, Paul	0	124,500	0	3,733
1	47		Janetos, Rollins	6,079	88,221	0	2,645
1	68		Janetos, William	17,020	116,280	0	3,486
3	47		Jankowski, Leonard	0	69,500	0	2,084
3	48		Jankowski, Leonard	0	111,000	0	3,328
19	9		Jansen Jr., Edmund F	0	92,300	50	2,717
2	2	43A	Jansen, George P	0	22,400	0	672
2	2	43	Jansen, Jr., Edmund F	12,962	23,338	0	700
9	13	37	Jansson, Richard	0	55,400	50	1,611
5	49		Javane, Faith	0	58,700	0	1,760
3	45		Jean, Gerald	0	120,888	0	3,622
10	52	1	Jenkins, Jay Paul	0	99,300	0	2,977
10	118	1	Jenkins, Jay Paul	0	68,200	0	2,045
3	7	4	Jennison, Philip	0	126,400	0	3,789
4	37	32	Jennison, Philip N	0	22,900	0	687
3	11	2	Johnson, Alton	0	69,000	50	2,019
13	33		Joncas, Paul	0	54,000	50	1,569
14	41		Joncas, Richard	0	40,500	50	1,164
1	37		Jones, Raymond	0	109,600	50	3,236
10	33		Jones, Theresa	0	44,000	0	1,319
9	10	25	Joy, Scott	0	53,600	0	1,607
9	10	21	Joyner, Robert	0	52,400	0	1,571
19	25		Kageleiry, Charles	0	30,600	0	917
19	5	1	Kallay, John	0	73,700	50	2,160
14	13	23	Kane, William R	0	63,000	0	1,889
1	53	2	Karkos, Robert	0	104,900	0	3,145
1	57	5	Karkos, Robert	0	16,300	0	489
13	32		Keefe, Joseph	0	60,100	0	1,802
13	32	1	Keefe, Joseph	0	12,200	0	366
2	2	29	Keen, Wayne	0	20,900	0	627
13	9		Kelly, John	0	52,400	50	1,521
14	44	4	Kelly, Keith E	0	77,000	0	2,308
3	7	12	Kemen Bros. Construction Inc.	0	107,500	0	3,223
1	30	7	Kemp, George	0	73,600	0	2,207
2	19	3	Kennamer, Betty	0	59,600	0	1,787

MP	LOT	SL	PROPERTY OWNER	CU CR	ASSESSED	VET	TAXES
2	2	31	Kent, James	0	103,700	0	3,109
13	2	1	Kilty, Jeffrey	0	11,000	0	330
10	64		Kilty, Raymond	0	56,000	50	1,629
2	32		Kimball, Larry	0	74,600	0	2,237
19	6		Kippax, Donald	0	63,000	50	1,839
14	6		Knowles, Harold	0	27,200	50	765
14	8		Knowles, Harold	0	45,300	0	1,358
19	5		Knowles, Harold	0	2,900	0	87
14	7		Knowles, Jr., Harold	0	51,400	0	1,541
11	1		Kokolis, Stephen	0	77,000	0	2,308
3	30		Labbe, Frank	0	91,100	0	2,731
3	29		Labbe, Helen	0	74,800	0	2,243
15	18		Labounty, Matthew	0	48,700	0	1,460
10	109		Labranche, Richard	0	38,500	0	1,154
9	2		Labrecque, Albert	0	59,800	50	1,743
10	103		Labrecque, Maurice	0	41,000	0	1,229
3	11		Laliberte, Armand	36,646	95,454	50	2,812
9	13	40	Lambert, Peter	0	53,500	0	1,604
1	22		Lampesis, Peter	35,956	23,744	0	712
1	22	1	Lampesis, Peter	0	100,000	50	2,948
1	25		Lampesis, Theodore	15,658	842	0	25
1	25	1	Lampesis, Theodore	0	76,400	50	2,240
1	25	2	Lampesis, Theodore	0	10,000	0	300
21	5		Lampros, Charles	0	53,500	50	1,404
11	20		Lampros, John	0	53,600	0	1,607
21	8		Lancaster Estate	0	1,900	0	57
21	12		Lancaster Estate	0	1,300	0	39
21	15		Lancaster Estate	0	300	0	9
21	18		Lancaster Estate	0	200	0	6
21	19		Lancaster Estate	0	100	0	3
21	20		Lancaster Estate	0	200	0	6
21	21		Lancaster Estate	0	300	0	9
21	24		Lancaster Estate	0	100	0	3
21	26		Lancaster Estate	0	100	0	3
21	27		Lancaster Estate	0	700	0	21
21	29		Lancaster Estate	0	800	0	24
21	30		Lancaster Estate	0	100	0	3
10	9		Landgraf, Kenneth	0	64,900	50	1,896
10	118		Landry, L. Stewart	0	77,600	0	2,326
5	26		Langdon, Robert	0	52,000	50	1,509
10	32		Lapoint, Michael	0	47,300	0	1,418
9	10	22	Laramee, Paul	0	53,600	0	1,607
14	13	17	Larkin, Lawrence	0	73,500	50	2,154
14	2		Larochelle, Robert	0	51,400	0	1,541
3	16		Lauze, Joseph	0	67,500	50	1,974
2	19	4	Lawrence, Peggy	0	63,900	0	1,916
1	65	1	Lawry, Laura	0	73,400	50	2,151
9	10	3	Lawson, Michael	0	55,700	0	1,670
14	45	2	Label, Thomas	0	63,200	0	1,895
13	12		Leclerc, Ronald	0	67,800	0	2,033
2	2	16	Legros, Lawrence	0	85,000	0	2,548

MP	LOT	SL	PROPERTY OWNER	CU CR	ASSESSED	VET	TAXES
2	2	32	Legros, Lawrence	0	84,700	0	2,539
2	2	34	Legros, Lawrence	0	89,600	0	2,686
14	28		Lemay, Richard III	0	46,900	0	1,406
13	21		Lemire, Yvette	0	51,200	0	1,535
19	2		Lennon, Jr., Ernest	0	58,800	50	1,713
19	4		Lennon, Robert	0	63,400	0	1,901
15	12		Lepage, Lionel	0	47,900	50	1,386
15	34		Lepage, Ray	0	72,100	0	2,162
10	56		Lepage, Roger	0	72,000	0	2,159
10	80		Lepage, Roger	0	94,100	0	2,821
10	89		Lepage, Roger	0	54,700	0	1,640
15	4		Leslie, Linwood	0	48,700	50	1,410
13	19		Lesniak, John	0	58,100	50	1,692
9	232		Lesniak, Joseph	0	46,600	0	1,397
19	7		Letarte, Armand	0	55,400	0	1,661
14	54		Letendre, Roland	0	53,200	50	1,545
20	23		Leuchs, Donald	0	50,400	0	1,511
14	18		Levasseur, June	0	47,400	0	1,421
4	22		Levy, Richard	0	77,100	0	2,311
2	2	5	Lewis, Dorothy	0	85,100	50	2,501
11	27	1	Lewis, Gary	0	41,800	0	1,253
2	2	11	Lewis, Robert	0	88,100	0	2,641
12	7		Lindbom, Mrs. Arnold	0	53,500	0	1,604
1	64		Lindh, David	0	64,500	0	1,934
2	2	3	Linnane, James	0	77,100	0	2,311
10	92		Locke, Ira	0	43,800	0	1,313
20	20		Long, Timothy	0	86,900	0	2,605
8	18		Lord, George	0	43,600	0	1,157
8	19		Lord, Henry	0	61,200	50	1,635
5	24		Lotter, Keith	0	49,200	0	1,475
10	16		Lucier, Raymond &	0	61,900	0	1,856
4	37	8	Lynch, Dana	0	22,600	0	678
2	2	22	Lynch, Richard	0	20,900	0	627
5	34		Maahs, Henry	0	51,300	0	1,538
15	27		Macdonald, Roderick	0	37,300	0	1,118
15	24		Macintyre, Charles	0	61,200	50	1,785
4	41		Mackenzie, Stephen	0	61,800	0	1,853
9	13	7	Mahoney, Nancy	0	53,600	0	1,607
11	5		Mairs, Robert	0	74,900	0	2,246
4	40		Malerba, Frank	0	59,100	50	1,722
21	10		Mallen, Beulah	0	1,800	0	54
1	57	2	Maloomian, Ralph	0	112,400	0	3,370
20	7		Mandych, Peter	0	69,800	0	2,093
2	2	2	Manseau, Leo	0	87,400	0	2,620
10	19		Mantos, Charles	0	49,000	0	1,469
3	32		Mantos, Peter	0	74,000	50	2,169
4	16		Marshall, Philip	0	63,100	50	1,842
10	112B		Marston, Frederick	0	53,800	0	1,613
10	113A		Marston, Frederick	0	6,000	0	180
3	7	3	Marston, George	0	7,800	0	234
14	9		Marston, Thomas	0	46,800	0	1,403

MP	LOT	SL	PROPERTY OWNER	CU CR	ASSESSED	VET	TAXES
1	75		Martineau, Raymond	0	10,400	0	312
14	44	6	Mastrobattista, Andrew	0	77,100	0	2,311
2	2	19	McCann, Harry	0	120,000	0	3,598
4	49		McClure, Robert	0	49,400	0	1,481
10	61		McAllister, George	0	51,400	0	1,541
5	36		McCann, Edward	0	46,000	50	1,329
10	100		McCarn, Michael	0	22,600	0	678
3	41	1	McClendon, Kenneth	0	84,600	50	2,486
3	1		McCue, Daniel	27,353	7,047	0	211
3	2		McCue, Daniel	6,815	10,185	0	305
3	3	2	McElheny, Victor	0	70,700	0	2,120
19	22		McGlynn, Dennis	0	39,500	0	1,184
14	13	15	McGurren, Doris	0	65,200	0	1,955
4	37	14	McKenney, Paul	0	164,300	0	4,926
10	36		McKenney, Richard	0	83,200	0	2,494
10	2		Meegan, Robert	0	61,700	0	1,850
5	42		Merchants Nat'l Bank	0	30,400	0	911
5	9		Merrill, Alvin	0	46,800	50	1,353
11	22		Meserve, Joseph	0	52,200	50	1,515
1	42		Meserve, William &	0	69,400	0	2,081
10	5		Metcalf, John	0	43,200	0	1,295
3	39		Methvin, Thomas	0	55,600	0	1,667
14	4	1A	Michaud, Alphonse	0	24,400	50	682
14	55	3	Michaud, Clement	0	67,200	50	1,965
19	16		Michaud, Laurent	0	55,800	50	1,623
2	3	5	Michaud, Leo	0	64,100	0	1,922
5	54		Michaud, Marguerite	0	66,700	50	1,950
13	16		Michaud, Oscar	0	53,500	50	1,554
14	4		Michaud, Roger	0	67,300	0	2,018
9	13		Mich, Samuel	0	57,400	0	1,721
9	13	44	Mick, Samuel	0	61,300	0	1,838
9	29		Mick, Samuel	0	47,700	0	1,430
5	6		Miles, Gwendolyn	0	47,200	0	1,415
14	55	8	Miliner, David	0	77,700	0	2,329
14	45		Miller, Russell	0	69,000	0	2,069
12	11		Miller, Wayne	0	57,100	0	1,712
12	4		Minard, Johnson	0	82,800	0	2,482
12	5		Minard, Johnson	0	42,600	0	1,277
14	3		Mitchell, Basil	0	45,700	50	1,320
14	3	1	Mitchell, Garth	0	66,100	50	1,932
14	53		Mitchell, Gary	0	59,100	50	1,722
2	2	4	Mizener, Walter	0	84,900	0	2,545
3	40		Morang, Duncan	0	77,000	50	2,258
2	2	7	Moreau, John	0	81,500	0	2,443
4	18	2	Moreau, Thomas	0	88,600	0	2,656
10	94		Morest, Roland	0	48,700	50	1,410
10	95		Morest, Ronald	0	39,900	50	1,146
4	42		Morgridge, Robert	0	51,400	50	1,491
10	117		Moriarty, Mark	0	39,000	0	1,169
10	62		Morin, Fabiola	0	53,500	0	1,604
19	19		Morin, Hector	0	51,800	50	1,503

MP	LOT	SL	PROPERTY OWNER	CU CR	ASSESSED	VET	TAXES
19	18		Morin, Leonard	0	56,000	0	1,679
9	13	5	Morissette, David	0	51,600	700	847
9	10	16	Mortenson, Mark	0	61,500	0	1,844
2	2	10	Muirhead, Kenneth R	0	85,100	0	2,551
2	2	35	Mullen, James	0	93,200	0	2,794
2	19	1	Mulligan, Charles	0	56,900	0	1,706
13	1	1	Mulligan, Peter	0	58,100	0	1,742
14	13	34	Murphy, Edward	0	64,000	50	1,869
10	6		Murphy, James	0	48,400	0	1,451
10	83		Nadeau, Louis	0	52,700	100	1,480
1	31		Nagy, David	0	59,200	50	1,725
10	119		Nazemetz, Michael	0	39,300	0	1,178
10	48		Nesman, Jr., Robert	0	37,100	0	1,112
5	31		Newcombe, Robert	0	48,900	50	1,266
14	33		Newling, Hollis	0	47,000	50	1,359
14	11		Noonan, Thomas	0	51,900	0	1,556
1			Northern Utilities	0	41,500	0	1,244
1	54	2	Norton, Janet	0	54,100	0	1,622
1	55		Norton, Janet	0	68,200	50	1,995
1	56		Norton, Janet	0	18,900	0	567
1	34		Norton, John	0	21,200	50	586
1	54		Norton, John F	26,856	75,844	0	2,274
1	34	1	Norton, Leslie	0	79,800	0	2,392
5	23		Not Taxed in, Rollinsford	0	600	0	0
5	37		Not Taxed in, Rollinsford	0	2,600	0	0
5	38		Not Taxed in, Rollinsford	0	1,700	0	0
5	39		Not Taxed in, Rollinsford	0	1,500	0	0
5	25A		Not Taxed in, Rollinsford	0	1,100	0	0
5	1		Not Taxed in, Rollinsford &	0	1,700	0	0
5	41		Not Taxed, Rollinsford	0	2,900	0	0
5	43		Not Taxed, Rollinsford	0	1,800	0	0
1	57		Nuppola, Ensio	0	125,900	0	3,774
3	21		Nylund, David	0	104,900	0	3,145
12	10		O'Brien, Margaret	0	47,300	0	1,418
10	60		O'Connor, James	0	52,800	0	1,583
4	37	33	O'Day, John	0	115,300	0	3,457
2	6		O'Neill, Myron	7,033	66,167	0	1,984
2	7		O'Neill, Myron	23,957	63,843	0	1,914
4	37	29	Ochs, James	0	114,300	0	3,427
1	30	2	Ofner, Marie	0	55,100	0	1,652
4	39		Orday, Bridget	0	56,600	0	1,697
3	3	1	Ordway, Peter	4,625	875	0	26
4	2		Ordway, Peter	20,522	2,878	0	86
4	5		Ordway, Peter	25,915	90,285	0	2,707
4	6		Ordway, Peter	0	107,300	0	3,217
4	39	1	Ordway, Peter	935	45,265	0	1,357
13	15		Osbon, Arthur	0	67,300	0	2,018
9	10	29	Osbon, Kenneth	0	18,400	0	552
19	15		Osborne, Richard	0	46,700	0	1,400
9	3		Otis, Maxine	0	52,300	0	1,568
21	1		Otis, Philip	o	32,900	0	986

MP	LOT	SL	PROPERTY OWNER	CU CR	ASSESSED	VET	TAXES
1	42	1	Ouellette, Joan	0	83,500	0	2,503
10	81		Pace, Sheila	0	68,100	0	2,042
14	4	1	Parks, Leon	0	34,700	50	840
19	1		Parshley, Frank	0	57,300	50	1,668
2	2	28	Pasini, Don	0	93,000	0	2,788
10	39		Patterson, Allan	0	42,300	0	1,268
11	21		Pawnell, Thomas	0	58,000	0	1,739
14	15		Pay, John	0	69,700	0	2,090
14	55	4	Pay, Jr., John	0	75,200	50	2,205
1	53		Pelczar, Lewis	0	36,400	0	1,091
13	13		Penney, Ambrose	0	61,400	0	1,841
19	13		Perreault, David	0	71,700	0	2,150
14	22		Perreault, Florence	0	49,500	0	1,334
9	19		Perreault, Roger	0	29,200	0	875
14	17		Perreault, Roger	0	57,300	50	1,668
14	17A		Perreault, Roger	0	12,700	0	381
14	17B		Perreault, Roger	0	12,600	0	378
10	84		Perry, Josephine	0	48,300	0	1,298
20	6		Peters, Michael	0	59,800	0	1,793
5	4		Petroni, Alfred	0	48,300	50	1,398
9	13	4	Phinney, James	0	51,800	50	1,503
19	12		Phipps, Ralph	0	72,800	0	2,183
9	10	2	Picucci, Robert P	0	60,200	0	1,805
9	10	11	Pietrzyk, Stanley	0	51,300	0	1,538
2	2	26	Pisarek, Thomas A	0	88,000	0	2,638
14	12		Place, Arthur	0	66,500	50	1,944
3	24		Plante, Raymond	0	78,000	0	2,338
4	37	3	Plante, Steve	0	22,600	0	678
4	37	4	Plante, Steve	0	22,600	0	678
5	48		Plumpton, Robert	0	62,700	0	1,880
10	116		Poirier, Robert	0	86,800	50	2,552
4	20		Porter, Joseph	18,821	979	0	29
8	7		Porter, Joseph	0	21,200	0	636
14	19		Porter, Joseph	0	14,400	0	432
14	46		Porter, Joseph	2,719	81	0	2
14	50		Porter, Joseph	0	14,500	0	435
14	52		Porter, Joseph	0	2,100	0	63
19	23	1	Porter, Joseph	0	13,300	0	399
19	23	2	Porter, Joseph	0	53,700	0	1,610
5	25		Pray, Richard	0	46,900	50	1,356
1	57	1	Price, Samuel	0	111,100	0	3,331
5	50		Pridham, Margaret	0	54,900	50	1,596
3	17		Proctor, Raymond	0	45,200	0	1,355
99	9		Public Service of N.H.	0	720,000	0	21,586
10	79		Quint, Robert	0	43,200	50	1,245
11	19		Quintal, Roland	0	45,700	0	1,370
5	27		Railsbac, Raymond	0	46,300	50	1,338
21	2		Rand, Carlton	0	25,200	50	706
1	48	1	Randall, Clayton	0	106,100	50	3,131
9	25		Rand, Timothy	0	47,500	0	1,424
14	27		Reardon, R. Maureen	0	45,300	0	1,358

MP	LOT	SL	PROPERTY OWNER	CU CR	ASSESSED	VET	TAXES
15	8		Reed, Everett	0	54,700	50	1,590
10	34		Reed, M.	0	57,900	0	1,736
10	23		Reeves, Theresa	0	33,800	0	1,013
9	13	36	Reishus, Christina	0	54,400	0	1,631
13	11		Renaud, Joseph	0	68,800	0	2,063
1	1		Resnek, Frank	0	41,900	0	1,256
5	16		Rheaume, Glen	0	45,200	0	1,355
9	10	6	Rhode, Michael	0	59,800	0	1,793
10	91		Rice, Christine	0	52,300	0	1,568
4	37	17	Richard, Robert	0	38,000	0	1,139
13	17		Richard, Stephen	0	60,300	0	1,808
3	31		Rines, Chester	0	43,200	0	1,295
9	11		Roberge, Elaine	0	63,700	0	1,910
10	99		Roberge, Ronald	0	50,800	0	1,523
2	19		Roberts Estate, Hiram	0	104,000	0	3,118
4	13		Roberts, Clyde	0	92,600	0	2,776
4	15		Roberts, Clyde	0	53,000	0	1,589
19	8		Roberts, Clyde	0	92,700	50	2,729
8	20		Roberts, James	0	43,200	0	1,145
14	13	14	Roberts, Richard	0	58,600	0	1,757
2	19A		Roberts, Stephen	0	124,900	0	3,745
10	35		Robinson, Chase	0	57,500	0	1,724
2	3	1	Robinson, Edmund	0	60,400	0	1,811
10	78		Roche, John	0	46,600	0	1,397
4	33		Rodden, Brian	0	39,800	0	1,193
19	7		Rodier, Paul	0	66,900	0	2,006
1	40		Rodney, Errol	0	71,300	0	2,138
20	8		Rogers, Henry	0	67,700	0	2,030
15	10A		Rollinsford Grade, School	0	669,900	0	0
15	23		Rollinsford, Town	0	1,300	0	0
15	37		Rollinsford, Town of	0	29,100	0	0
2	2	8	Rollo, Milton	0	101,000	50	2,978
9	13	8	Ross, Edgar	0	53,900	50	1,566
9	10	24	Rosselli, Frank	0	48,000	0	1,439
8	9		Rouleau, Martin	0	64,500	0	1,934
4	46		Rouleau, Roger	0	58,900	0	1,766
8	8A		Roy, C. Charles	0	26,600	50	747
2	2	14	Royer, Sidney	0	90,000	0	2,698
9	13	42	Ruiz, Gloria	0	58,400	50	1,701
1	21		Russillo, Joseph	0	63,600	50	1,857
9	10	47	Rutherford, Mark	0	47,800	0	1,433
3	33		Ryan, Kevin	44,092	114,708	0	3,439
2	2	36	Rydin, John	0	97,100	0	2,911
10	110		Safford, David L.	0	60,500	0	1,814
20	21	1	Salmon Falls, Hydro Co.	0	6,300	0	189
20	22		Salmon Falls, Hydro Co.	0	11,800	0	354
9	16		Salmon Falls, Water Dist.	0	11,200	0	0
13	24		Salmon Falls, Water Dist.	0	23,100	0	0
15	2		Salmon Falls, Water Dist.	0	30,800	0	0
14	44	2	Sand, Paul	0	64,600	0	1,931
5	58		Sargent, Richard	0	11,600	0	348

MP	LOT	SL	PROPERTY OWNER	CU CR	ASSESSED	VET	TAXES
9	17		Saucier, John	0	53,300	0	1,598
2	2	42	Saunders, Deborah	0	126,900	0	3,804
14	44	7	Sawtelle, Joseph	0	23,500	0	705
14	43		Scala, Julie	0	50,500	0	1,514
19	26		Schafer, Andrea	0	60,800	0	1,823
1	30	3	Schneider, Benjamin	0	52,900	50	1,536
14	13	20	Schock, Jerome	0	52,800	50	1,533
8	22	1	Schreiner, John	0	14,700	0	441
4	22	3	Scipione, Anthony	0	58,700	0	1,760
4	22	1	Scipione, Philomena	0	80,600	0	2,416
8	10	3	Scott, Bruce	0	41,300	50	1,188
5	46		Seavey, Fred	0	52,900	0	1,586
3	22		Seawards, Richard	0	71,300	0	2,138
4	37	23	Seydler, S. Craig	0	37,900	0	1,136
1	2		Shaw's Realty	0	117,100	0	3,511
1	4		Shaw's Realty	0	91,600	0	2,746
1	74		Shaw, Richard	39,153	105,147	0	3,152
1	33		Shea, Dana	0	75,300	0	2,257
9	10	20	Shea, Philip	0	62,500	0	1,874
15	17		Sheehy, Daniel	0	45,800	50	1,323
14	9	1	Shorey, Kenneth	0	64,200	50	1,875
14	9	2	Shorey, Kent F	0	11,100	0	333
4	21		Shrankel, Rudy	0	119,200	0	3,574
4	21	1	Shrankel, Rudy	0	35,600	0	1,067
4	21	2	Shrankel, Rudy	0	16,000	0	480
11	3		Shuck, Charles	0	45,500	0	1,364
14	55	1	Shufelt, Bonita	0	59,900	0	1,796
10	51		Simons, Daniel	0	60,900	0	1,826
4	37	5	Skaltsis & Richard	0	22,600	0	678
4	37	7	Skaltsis & Richard	0	22,600	0	678
4	37	9	Skaltsis & Richard	0	22,600	0	678
4	37	13	Skaltsis & Richard	0	22,600	0	678
4	37	16	Skaltsis & Richard	0	22,600	0	678
4	37	18	Skaltsis & Richard	0	38,100	0	1,142
4	37	20	Skaltsis & Richard	0	38,100	0	1,142
4	37	22	Skaltsis & Richard	0	37,800	0	1,133
4	37	24	Skaltsis & Richard	0	37,900	0	1,136
4	37	36	Skaltsis & Richard	0	2,700	0	81
14	13		Skaltsis, Demetrios	0	65,200	50	1,905
10	82		Slitzer, John	0	69,400	0	2,081
13	26		Smith, Ovid	0	42,000	50	1,209
10	117A		Smith, Raymond	0	54,100	0	1,622
1	46	1	Smith, Robert	26,208	102,892	0	3,085
11	14		Snyder, Simon	0	42,000	0	1,259
2	2	39	Sorice, John	0	104,000	50	3,068
4	37	34	Soucy, Charles B	0	103,600	0	3,106
4	17		Soucy, Robert	0	99,400	0	2,980
10	120		Southeast Bank	0	24,200	0	726
10	121		Southeast Bank	0	208,300	0	6,245
4	41	1	Spear, Robert	0	67,400	0	2,021
1	53	1	Spencer, Carlton	0	87,500	50	2,573

MP	LOT	SL	PROPERTY OWNER	CU CR	ASSESSED	VET	TAXES
3	13		Spencer, Nathan	0	70,200	50	2,055
10	13		St. Hilaire, Dennis	0	63,100	50	1,842
14	13	19	St. Laurent, Roger	0	60,500	50	1,764
14	13	22	St. Laurent, William	0	1,900	0	57
9	28		St. Lawrence, Ronald	0	46,100	0	1,382
13	28		St. Michael's Church	0	6,900	0	0
13	29		St. Michael's Church	0	9,000	0	0
3	7	5	Staines, William	0	85,900	0	2,575
10	26		Stairs, Dana	0	61,200	0	1,835
9	1		Starling, Douglas	0	51,600	0	1,547
2	24		State of, N.H.	0	10,100	0	0
9	14		Stephens, Peter	0	32,600	50	927
4	41	3	Stevens, Craig	0	83,100	0	2,491
10	12		Stewart, Walter	0	35,800	0	1,073
21	4		Stiles, Calvin	0	29,800	50	843
5	57		Stolpe, David	0	54,000	0	1,619
14	55	6	Stone, Christopher	0	54,700	0	1,640
20	13		Strauss, Robert	0	55,500	50	1,614
1	43		Strobel, George	9,168	68,132	50	1,993
4	37	26	Strogen, Charles	0	23,000	0	690
21	9		Strogen, Charles	0	2,400	0	72
1	16		Stroth, Grace	0	76,300	0	2,287
13	30		Sullivan, Daniel	0	47,700	0	1,430
10	97		Sullivan, Roland	0	76,900	50	2,255
1	30		Sunningdale Golf Club Inc.	0	59,400	0	1,781
15	10		Suprin, Michael	0	46,200	0	1,385
10	101		Surdam, Paul	0	59,900	0	1,796
15	28	2	Susan, Crosby L	0	11,700	0	351
4	41	4	Swan, Jonathan	0	83,200	0	2,494
21	7	1	Swan, Robert	0	14,400	50	382
13	31		Swisher, Tim	0	57,200	0	1,715
3	37		T.K.L., Corp.	0	20,000	0	600
3	38		T.K.L., Corp.	0	31,400	0	941
1	65		Tamposi, Family Invs.	0	41,500	0	1,244
1	73		Tamposi, Family Invs.	0	70,300	0	2,108
9	10	28	Tate, Matthew	0	62,600	0	1,877
14	49		Taylor, Fredric	0	57,900	0	1,736
20	2		Taylor, Patsy	0	46,700	0	1,400
1	57	6	Tedesco, Louis	0	69,400	0	2,081
10	22		Temple, Matthew	0	49,500	0	1,484
10	67		Temple, Sherry	0	61,100	0	1,832
14	26		Thebeau, Jerome	0	37,500	0	1,124
10	24		Theberge, Marie L	0	52,600	0	1,577
9	10	19	Theriault, Mike	0	53,800	0	1,613
9	10	48	Therrien, Mary	0	48,200	50	1,395
10	59		Therrien, Roger	0	84,900	50	2,495
14	5		Therrien, Roger	0	62,900	0	1,886
8	1		Therrien, Rudolph	0	72,800	50	2,133
8	10	2	Thibault, Arthur	0	36,300	50	1,038
19	10		Thivierge, Leo	0	121,000	0	3,628
20	10		Thivierge, Ubald	0	88,500	0	2,653

MP	LOT	SL	PROPERTY OWNER	CU CR	ASSESSED	VET	TAXES
8	14		Thomas, Ronald	0	56,300	0	1,688
9	13	1	Thomas, Steven	0	57,700	0	1,730
8	21		Toof, Whitcomb	0	54,200	50	1,575
10	10		Toussaint, Lydia	0	50,900	0	1,526
10	58		Toussaint, Robert	0	51,600	50	1,497
4	29	1	Town of Rollinsford	0	14,800	0	0
15	37	1	Town of Rollinsford	0	108,500	0	0
2	13		Town of, Rollinsford	0	38,300	0	0
2	14	2	Town of, Rollinsford	0	26,500	0	0
2	15		Town of, Rollinsford	0	2,500	0	0
2	16		Town of, Rollinsford	0	1,000	0	0
2	17		Town of, Rollinsford	0	5,000	0	0
8	2		Town of, Rollinsford	0	23,300	0	0
8	3		Town of, Rollinsford	0	14,900	0	0
8	4		Town of, Rollinsford	0	176,700	0	0
10	73		Town of, Rollinsford	0	12,300	0	0
10	88		Town of, Rollinsford	0	169,600	0	0
10	124		Town of, Rollinsford	0	49,900	0	0
10	125	1	Town of, Rollinsford	0	56,300	0	0
10	124A		Town of, Rollinsford	0	3,300	0	0
14	20		Town of, Rollinsford	0	40,600	0	0
15	30		Town of, Rollinsford	0	618,300	0	0
3	49		Townes, Dennis	0	66,000	50	1,929
8	15		Tozier, Burton	0	59,900	50	1,746
5	47		Treadwell, Louise	0	67,300	0	2,018
14	37		Trombly, Norman	0	61,600	0	1,847
13	4		Trundy, Louis	0	53,200	50	1,545
1	13		Trustees of, WD Hospital	0	39,300	0	1,178
3	7	9	Turcotte, John	0	109,300	0	3,277
20	9		Turcotte, Lionel	0	82,800	0	2,482
2	12		Turcotte, Peter	29,369	6,631	0	199
2	22		Turcotte, Peter	6,674	3,126	0	94
7	3		Turcotte, Peter	6,674	3,126	0	94
14	38A		Turcotte, Peter	0	89,900	0	2,695
14	37	1	Turcotte, Richard	0	100,000	0	2,998
1	58		Turgeon, Armand	18,826	88,174	0	2,643
3	7	8	Turgeon, Paul	0	96,900	0	2,905
4	47		Turgeon, Roland	0	69,000	0	2,069
11	1	2	Tyo, Dan & Elaine	0	60,900	0	1,826
4	37	1	Ueda, Herb	0	22,600	0	678
21	11		Unknown, .	0	600	0	0
21	13		Unknown, .	0	100	0	0
21	14		Unknown, .	0	400	0	0
21	22		Unknown, .	0	200	0	0
2	2	37	Usher, Gary	0	91,800	0	2,752
9	10	8	Usher, John	0	51,900	0	1,556
13	18		Valhos, Peter	0	59,800	50	1,743
3	20		Vatistas, Peter	0	73,900	0	2,216
20	15		Vaughan, Robert	0	54,100	50	1,572
8	22		Veno, Roland	0	54,300	50	1,578
13	10		Vermette, Albert	0	56,100	50	1,482

MP	LOT	SL	PROPERTY OWNER	CU CR	ASSESSED	VET	TAXES
10	115		Vermette, Joseph	0	56,700	0	1,700
2	13	1	Vermette, Raymond	0	84,700	0	2,539
10	114		Vermette, Raymond	0	66,300	0	1,988
11	2		Veziris, Kosmas	0	89,500	0	2,683
8	11		Viel, Albert	0	66,700	0	1,850
1	59		Viel, Ovid	10,559	641	0	19
1	73	1	Viel, Ovid	4,852	648	0	19
2	1		Viel, Ovid	31,791	115,209	0	3,454
2	4		Viel, Ovid	23,958	3,542	0	106
19	27		Viel, Ovid	25,921	6,879	0	206
11	7		Viel, Rita	0	75,200	50	2,205
11	9		Vigneault, Roger	0	50,800	0	1,523
13	8		Volinsky, Robert	0	53,600	0	1,607
3	16	1	Voye, William	0	59,800	0	1,793
10	8		Walker, David	0	38,500	0	1,154
4	4		Walker, James	0	146,900	100	4,304
9	13	3	Walker, Thomas	0	53,300	50	1,548
4	37	12	Wallace, John	0	161,300	0	4,836
5	12		Waser, Juanita &	0	50,200	0	1,505
14	50	1	Wason, Robert	0	50,000	0	1,499
3	28		Wasson, Richard	0	103,000	50	3,038
9	10	12	Waters, Andrew	0	63,600	0	1,907
5	17		Watson, John	0	49,900	50	1,446
14	25		Watson, Ronald	0	36,800	0	1,103
8	12		Watson, Rowell	0	58,900	0	1,766
14	13	27	Watts, George	0	58,200	0	1,745
14	13	28	Watts, George	0	1,700	0	51
14	13	29	Watts, George	0	1,700	0	51
14	13	30	Watts, George	0	1,900	0	57
11	24		Weeks, Barry	0	49,200	0	1,475
11	28		Weeks, Barry	0	22,800	0	684
1	30	4	Weiner, Beatrice	0	61,500	0	1,844
3	12		Welch, Edward	0	44,200	0	1,325
10	90		Welsh, Freidman	0	67,700	0	2,030
1	18		Wentworth, Aaron	0	80,500	0	2,413
1	65	2	Wentworth, Aaron	0	20,200	0	606
1	20		Wentworth, Andrew	0	11,000	0	330
1	17		Wentworth, David	0	77,300	50	2,267
1	19		Wentworth, David	0	100,800	0	3,022
2	14		Wentworth, David	25,407	4,293	0	129
3	25		Wentworth, David	20,025	3,175	0	95
1	46		Wentworth, Greenhouse	16,387	413	0	12
1	70		Wentworth, Greenhouse	0	336,000	0	10,073
11	11		Wentworth, Greenhouse	0	48,800	0	1,463
10	108		Wentworth, Madelene	0	7,400	0	222
1	46	2	Wentworth, Mark	0	113,400	0	3,400
8	10	1	Wentworth, Thomas	0	500	0	15
8	10	4	Wentworth, Thomas	0	44,900	0	1,346
9	24		West, William	0	58,200	0	1,745
4	37		Whalen, Greg	0	162,600	0	4,875
5	7		Whalen, John	0	45,700	0	1,370

MP	LOT	SL	PROPERTY OWNER	CU CR	ASSESSED	VET	TAXES
1	30	5	Whitcher, David	0	84,600	0	2,536
1	30	6	Whitcher, Daivd	0	73,200	0	2,195
10	106		White, Forrest	0	44,300	0	1,328
1	39	1	Whitehouse, Jay	0	72,800	0	2,183
1	38		Whitehouse, Robert	0	1,100	0	33
1	39		Whitehouse, Robert	0	67,200	50	1,965
5	29		Williams, Charles	0	54,300	50	1,578
4	43		Williams, James	0	62,400	0	1,871
19	23		Williams, Joseph	0	39,200	50	1,125
2	2	27	Wilson, Stanley	0	130,400	0	3,909
9	20		Winter, Raymond	0	63,400	0	1,901
9	22		Winter, Raymond	0	14,500	0	435
20	17		Wood, Levi	0	40,600	50	1,017
20	27		Wood, Terry	0	50,200	0	1,505
4	37	21	Woodlands, .	0	44,900	0	1,346
9	10	9	Woodruff, John	0	60,300	0	1,808
4	37	11	Woolley, Michael	0	141,000	0	4,227
5	14		Workman, Gerald	0	49,400	50	1,431
4	37	6	Wyskiel, Christopher	0	22,600	0	678
2	20		Yarnold, Sam	0	80,200	0	2,404
2	5		York, Bruce &	0	88,800	0	2,662
15	25		Young, Irving	0	51,700	0	1,550
2	2	24	Yurchesyn, Michael	0	103,900	0	3,115
10	126		Zahedi, Karim	0	527,300	0	15,808
1	58	1	Zammit, Joseph J	0	45,500	0	1,364
15	13		Zarrillo, Sal	0	47,900	0	1,436
15	6		Zuppinger, William				

ROLLINSFORD
A DECADE OF CHANGE
1980 to 1989

1980

Rollinsford begins sending its Solid Waste to Lamprey Regional Cooperative in Durham.

Application submitted to the Federal Energy Regulatory Commission (FERC) for a license to renovate and operate the Hydroplant off Front Street.

1981

FERC issued Hydroelectric plant license to the Town of Rollinsford. Seaward Construction company began renovations.

1982

Twice-a-year property tax collection started in June to help reduce the Town's interest costs.

The Town contracted with Granite State Humane Society to receive dogs picked up in Rollinsford.

1983

Shaws and Hannaford Bros. received approval for new Supermarkets to be partially located in Rollinsford off Central Ave.

MacKenzie Subdivision off General John Sullivan Way approved.

Hydroelectric Plant begins commercial production in November.

Town purchases first PC-Computer for town administration.

1984

Wentworth Douglas Hospital receives approval to build a new parking lot in Rollinsford.

1985

Roberts Farm Subdivision with 43 lots approved.

Town purchases a new Ford Highway Dump Truck.

Lamprey Cooperative begins dumping ash at Rollinsford Landfill.

1986

Town purchases 14.5 acres of land of Foundry Street.

Stockdale Farm Subdivision with 48 lots approved.

Chainlink fence erected around Town Shed.

1987

Town votes to purchase new high pressure sodium street lights.

The Woodlands Subdivision with 34 lots approved.

1988

Town approves purchase of new firetruck for $148,000.

Police Department members petition to establish Collective bargaining unit.

The lower Mill building is renovated and occupied as the Damart Headquarters in September.

1989

Town approves purchase of New Highway Dump Truck for $53,700.

Decision of N.H. Public Labor Relations Board to authorize a police bargaining unit in Rollinsford is left standing by N.H. Supreme Court. Bargaining began in December.

Sewer renovation project began in Village area of the Town.

Lamprey Regional Solid Waste Cooperative removed all the ashes from the Rollinsford Landfill Site.

SUMMARY OF INVENTORY & TAX ANALYSIS
COMPARATIVE LIST FOR 1988 - 1989

Type of Property	1988 Value	1989 Value
Land	$ 17,752,823	$
Buildings (Residentials)	35,149,200	37,636,300
Commercial/Industrial	5,137,800	5,357,900
Public Service Dist. Line	45,600	
Gas Line	770,000	720,000
Mobile Homes	113,400	122,700
Property Assessment Exemptions		
Elderly Exemptions	95,000	117,500
Veteran's Tax Credit	12,450	12,200
Handicapped	104,400	104,600
Type of Property		
Tax Rate Computation	846,794	803,629
Total Revenues/Credits	562,344	573,785
Net Town Appropriations	284,450	229,844
Net School Appropriations	1,439,669	1,442,152
County Tax Assessment	165,360	213,407
Total of Town/School/County	1,889,479	1,885,403
Deduct Total Business Profits	67,207	69,244
Add War Service Credits	12,450	12,200
Add Overlay	5,936	11,795
Property Taxes to be raised	1,840,658	1,840,154
Less War Service Credits	12,450	12,200
Total Tax Committment	1,828,208	1,827,954
TAX RATE		
Town Tax	4.85	3.83
County Tax	2.75	3.42
School Tax	23.72	22,73
Per/Thousand	31.32	29.98

TREASURER'S REPORT
JANUARY 1, 1989 to DECEMBER 31, 1989

Balance January 1, 1989		
GENERAL FUND		
Super NOW Account	$ 578,956.00	$ 578,956.00
RECEIPTS		
Tax Collector	2,120,052.43	2,120,052.43
Town Clerk		
Auto Permits	191,655.00	
Dog Licenses & Fines	671.00	
UCC	682.25	

RECEIPTS			
Town Clerk cont.			
Marriage Licenses	$ 660.00		
Birth Certificates	39.00		
Death Certificates	33.00		
Marriage Certificate	8.00		
Filing Fees	6.00		
Dump Stickers	251.00		
Bad Check Fees	69.00		
Misc.	6.00		
Total Town Clerk		$	194,080.25
TREASURER			
Interest Income	33,350.47		
Cable Franchise	3,405.07		
Pistol Permits	44.00		
Building Permits	9,754.56		
Occupancy Permits	600.00		
Zoning Books	195.50		
State Revenue Sharing	112,663.32		
Highway Subsidy	22,502.87		
Police Fines/Reports	3,270.50		
Reimbursement-Insurance	12,352.10		
Police Coverage	15,854.01		
Copying	56.00		
Hydroplant Income	76,494.83		
Rental, Town Hall	115.00		
Unclassified	400,250.84		
Equipment Reserve	91,007.47		
Planning Board	54.00		
Zoning Board	664.50		
Total Treasurer			782,635.04
DISBURSEMENTS			
Selectmen's Order Paid			
General Town Expenses	1,062,508.18		
County Taxes	213,407.00		
School Disbursements	1,401,591.00		
			2,677,506.18
GENERAL FUND			
Balance	998,217.54		
Less Outstanding Items	79,684.40		
Balance, General Fund			918,533.14
BALANCE ALL FUNDS SOURCES			
December 31, 1989			
Super NOW Account		$	918,533.14

TOWN OF ROLLINSFORD TRUST FUNDS
Statement of Principal & Income for the 12 months ended December 31, 1988

TOWN EQUIPMENT FUND

Principal, January 1, 1989	$	86,615.02
Withdrawn during period		65,200.00
Balance, December 31, 1989	$	21,415.02
Income, January 1, 1989	$	34,226.82
Earned during period		2,560.21
Withdrawn during period		34,800.00
Balance, December 31, 1989	$	1,987.03
Balance, Principal & Income, December 31, 1989		23,402.05
Southeast Savings Bank (Money Market No. 228303140)	$	23,402.05

LAND TRUST FUND

Principal, January 1, 1989	$	40,000.00
New Funds		10,000.00
Balance, December 31, 1989	$	50,000.00
Income, Balance January 1, 1989	$	3,716.11
Earned during the period		3,950.65
Balance, December 31, 1989	$	7,666.76
Balance, Principal & Income, December 31, 1989	$	57,666.76
Southeast Savings Bank (CD 60-4002-28)	$	46,128.52
Southeast Savings Bank (CD 60-4002-96)	$	11,538.24

ST. PATRICK'S TRUST FUND

Principal, January 1, 1989	$	3,874.49
Balance, December 31, 1989		3,874.49
Income, January 1, 1989	$	5,939.60
Earned during period		589.60
Withdrawn during period		48.00
Balance, December 31, 1989	$	6,481.20
Balance, Principle and Income, December 31, 1989	$	10,355.69
Southeast Savings Bank (Savings Account No. 4-16793)	$	10,355.69

TAX COLLECTOR'S REPORT
Fiscal Year Ended December 31, 1989

	—DR.—		
	Levies of:		
	1990	1989	Prior
Uncollected Taxes - Beginning of Fiscal Year: (1)			
Property Taxes			$ 196,881.01
Resident Taxes			3,030.00
Land Use Change Tax			32,358.00
Taxes Committed to Collector:			
Property Taxes		$ 1,829,793.00	
Resident Taxes		14,980.00	
Added Taxes:			
Property Taxes		301.00	
Resident Taxes		1,430.00	
Overpayments: (2)			
a/c Property Taxes		3,862.23	
Interest Collected on Delinquent Taxes		2,153.16	3,928.82
Delinquent Land Use Change		43.00	157.00
Total Debits		$ 1,852,548.39	$ 248,308.78
	—CR.—		
Remitted to Treasurer During Fiscal Year:			
Property Taxes		$ 1,587,543.30	$ 96,958.82
Resident Taxes		10,850.00	1,620.00
Land Use Change Tax			29,046.05
Boat Tax		23.69	
Interest on Taxes		2,153.16	4,235.44
Penalties on Resident Tax		43.00	157.00
Abatements Allowed:			
Property Taxes		7,666.76	10,569.18
Resident Taxes			1,330.00
Land Use Change Tax			500.00
Uncollected Taxes End of Fiscal Year:			
Property Taxes		236,346.08	1,392.00
Resident Taxes		4,480.00	
Total Credits		$ 1,849,105.99	$ 145,808.49

(1) These uncollected balances should be the same as last year's ending balances.
(2) Overpayments should be included as part of regular remittance items.

SUMMARY OF TAX SALE / TAX LIEN ACCOUNTS
Fiscal Year Ended December 31, 1989

	--- Tax Sale/Lien on Account of Levies of---		
	1988	1987	Prior
Balance of Unredeemed Taxes Beginning of Fiscal Year:		$ 11,764.35	$ 4,151.11
Taxes Sold/Executed to Town During Fiscal Year:	$ 94,768.09		
Subsequent Taxes Paid:	54,637.88	5,558.95	4,151.11
Interest Collected After Sale/Lien Execution:	2,930.30	1,182.73	1,536.94
Redemption Cost:	918.88	157.20	106.80
Total Debits	$ 153,255.15	$ 18,663.23	$ 11,589.70
—CR.—			
Remittance to Treasurer During Fiscal Year:			
Redemptions	$ 54,650.38	$ 5,558.95	$ 4,151.11
Interest & Cost After Sale	3,849.18	1,339.93	1,643.74
Unredeemed Taxes End of Year	36,182.67	4,594.50	
Unredeemed Subsequent Taxes	3,947.54	1,610.90	
Total Credits	$ 98,629.77	$ 13,104.28	$ 5,794.85

TOWN CLERK'S REPORT FOR 1989

Auto Permits	$191,655.00
Dog Licenses	586.00
Uniform Commercial Code	682.25
Filing Fees	6.00
Marriage Licenses	660.00
Copies of: Birth Certificates	39.00
Death Certificates	33.00
Marriage Certificate	8.00
Dump Permit Fees	252.00
Miscellaneous Fees	56.00
Check Recovery Fee	128.00

MANAGEMENT LETTER OF TOWN OF ROLLINSFORD
As of December 31, 1988

Board of Selectmen
Town of Rollinsford
Rollinsford, New Hampshire 03869

We have audited the financial statements of Town of Rollinsford for the year ended December 31, 1988, and have issued our report thereon dated September 29, 1989.

We conducted our audit in accordance with generally accepted auditing standards and Government Auditing Standards, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

In planning and performing our audit of the financial statements of the Town of Rollinsford for the year ended December 31, 1988, we considered its internal control structure in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control structure.

The management of the Town of Rollinsford is responsible for establishing and maintaining an internal control structure. In fulfilling this responsibility, estimates and judgements by management are required to assess the expected benefits and related costs of internal control structure policies and procedures. The objective of an internal control structure is to provide management with a reasonable, but not absolute, assurance that assets are safeguarded against loss from unauthorized use or disposition, and that transactions are executed in accordance with management's authorization and recorded properly to permit the preparation of financial statements in accordance with generally accepted accounting principles. Because of inherent limitations in any internal control structure, errors or irregularities may nevertheless occur and not be detected. Also, projection of any evaluation of the structure to future periods is subject to the risk that procedures may become inadequate because of changes in conditions, or that the effectiveness of the design and operation of policies and procedures may deteriorate.

For the purpose of this report, we have classified the significant internal control structure policies and procedures in the following categories:

Cycles of the Entities' Activity
Revenue/Receipts
Purchases/Disbursements

Financial Statement Captions
Cash
Receivables
Debt
Fund Balance

Accounting Applications
Billings
Receivables
Cash Receipts
Cash Disbursements
Payroll

For all of the control categories listed, we obtained an understanding of the design of relevant policies and procedures and whether they have been placed in operation, and we assessed control risk.

We noted certain matters involving the internal control structure and its operation that we consider to be reportable conditions under standards established by the American Institute of Certified Public Accountants. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control structure that, in our judgement, could adversely affect the entity's ability to record, process, summarize, and report financial data consistent with the assertions of management in the financial statements.

Complete Set of Accounting Records

The Town of Rollinsford maintains cash receipts, cash disbursement journals and appropriation ledger cards.

It is recommended that the Town develop and implement a formal written statement on accounting policies and procedures, such as a chart of accounts and a general ledger system. This would allow monthly posting of cash receipts and disbursements, creating a general ledger system using double entry accounting. This was recommended in the prior year report.

Monthly Financial Statements

The Selectmen are not provided with monthly budget reports or cash flow projections.

It is important that the Selectmen are able to compare actual expenditures for the year

versus budget. This allows the Selectmen to adjust for over-expenditures by reducing expenditures in other areas of the budget. A cash flow projection must be presented monthly. This would enable both the Selectmen and the Treasurer to invest excess cash or to project the need for short-term borrowing. This was recommended in the prior year report.

Purchase Orders

Presently, purchase orders are issued by the Selectmen but are not numbered.

It is recommended that the purchase orders be numbered, issued and controlled by the Selectmen. This was recommended in the prior year report.

Fixed Assets

The Town does not maintain records of general fixed assets such as property and equipment with a life expectancy exceeding one year. The recording of fixed assets would fulfill the need to provide for physical dollar value control, and establish accountability for general government capital expenditures over the year.

With the recording of fixed assets, the related depreciation could be determined on an annual basis for the purpose of measuring the total cost of governmental services and evaluating the efficiency of programs. This was recommended in the prior year report.

Computer System Software

When invoices are processed into the computer and checks are issued, the information for year-to-date expenditures is stored on a hard disk within the computer. The computer operator does not back up daily work or year-to-date summaries.

It is recommended that daily and year-to-date expenditures be backed up on floppy diskettes and stored in a fire proof vault or an off-site premise.

Town Owned Property

During the audit, deeds to property owned by the Town could not be located.

The deeds to all Town properties should be found or a duplicate copy should be obtained from the Registry of deeds. The deeds should be kept in a fire proof vault with a subsequent list compared to assessment records. This was recommended in the prior year report.

1099's

1099's must be issued for all outside or contract labor in excess of $600. The 1099's must be issued by January 31 and copies sent to the Internal Revenue Service by February 28 of the following year.

A material weakness is a reportable condition in which the design or operation of one or more of the specific internal control structure elements does not reduce to a relatively low level the risk that errors or irregularities in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions.

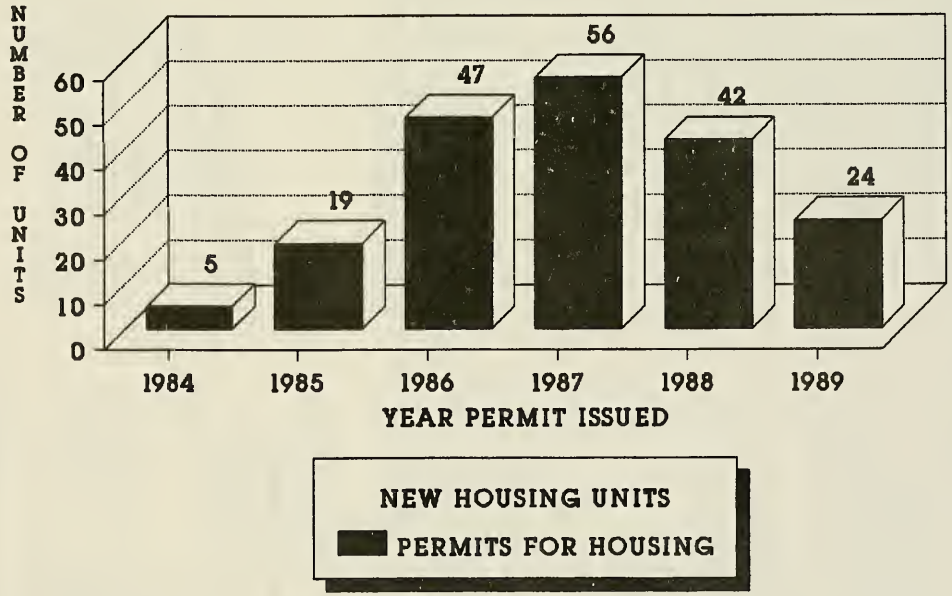
Our consideration of the internal control structure would not necessarily disclose all matters in the internal control structure that might be reportable conditions and accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses as defined above. However, we believe none of the reportable conditions described above is a material weakness.

This report is intended for management and the State of New Hampshire, Department of Revenue Administration. This restriction is not intended to limit the distribution of this report, which is a matter of public record.

Very truly yours,
GIORDANI LORTIE, & CARIGNAN, PROF. ASSN.
Certified Public Accounts

December 7, 1989

BUILDING PERMITS FOR NEW HOUSING UNITS IN ROLLINSFORD BY YEAR, 1984 - 1989.



TOTAL PERMITS 1984-89 = 193

ROLLINSFORD POLICE DEPARTMENT 1989

The year 1989 showed the first increase in motor vehicle accidents in five years. In addition there was an increase in the number of persons injured in these accidents. There were slight declines in the number of service calls, and the general level of motor vehicle activity.

SERVICE CALLS:

Alarms	108	License & Reg. Checks	1,525
Ambulance Assists	61	Talk with Chief	226
Animal Complaints	91	Unattended Deaths	3
Assists Police Dept.	348	Vin Checks	13
Assists Town Agencies	93	Wrecker Requests	97
Assists Outside Agencies	120	Bench Warrants	95
Escorts	127	Welfare Checks	40
Found Property	46	M/V Lockout	74
General Information	241	Residential Lockout	16
House Checks	1,189	Open Doors	99
House Check Request	94	Background Checks	52
Miscellaneous	262	Insurance Reports	49
Missing Persons	31	Outside Agency Checks	48
Pistol Permits	20	Unwanted Persons	64

Total Service Calls — 3,572

MOTOR VEHICLE ACTIVITY:

Accidents	100	M/V Warnings	447
Persons Injured	31	M/V Complaints	166
Property Damage M/V	$117,750	DWI Arrests	37
Property Damage other	37,825	Other M/V Arrest	85
M/V Summonses	978	Parking Tickets	116

Total M/V Activity — 1,763

CRIMINAL INCIDENTS:

Annoying Telephone Calls	36	Thefts	141
Agg. Feloneous Sexual	10	Criminal Mischief	112
Arson	1	Stolen Motor Vehicle	1
Assaults	50	Suspicious Person	131
Buglaries	25	Trespass	87
Domestic Disturbances	72	Juvenile Complaints	114
Disorderly Conduct	158	Child Abuse	15
Loud Noise	78	Alcohol Complaints	173
Drug Information	37		

Total Criminal Incidents — 1,241

To accomplish this the Department made 5,327 individual cruiser responses, and conducted 3,986 investigations. This was all done with 1,500 hours less part-time officer time. Some of that time was made up by full-time officers on overtime.

Respectfully submitted,
Jon C. Schmitter, Chief of Police

SOUTH BERWICK EMERGENCY AMBULANCE AND RESCUE INC.

As Chief of the South Berwick Emergency Rescue Squad, I want to express my deepest appreciation for your years of continued support. Your financial support for the past several years has helped us greatly, but it is time for more than just that. We need people to volunteer their time. It is awful to think that presently we have no Rollinsford residents a volunteers on the South Berwick Rescue Squad. We have volunteers from Berwick, Somersworth and Eliot, but none from Rollinsford. Why is that? I'm sure since I have made you aware of this problem that many of you will work to change it. All we ask is at least two 12 hour shifts a month. If you live close enough, you can take calls from your home. We provide scanners, an easy schedule to follow and free emergency transport for your family. We even pay for your training provided you have completed our 90 day probationary period. For those volunteers who live too far away, we provide comfortable sleeping quarters. We are looking forward to hearing from you.

Another concern I have is that only a few of you support our annual fund drive. You may not be aware that every year we ask residents of Rollinsford to contribute $30.00 a year which provides you with free emergency transport to any area hospital. This covers all family members who reside in your home. You may think that your taxes pay for our service by the financial support we get from the town, however, this is not true. Those funds we get from the town support only provide for paying our full-time personnel and licensing. If we received three thousand fund drive supporters each year, we would not request extra funds from each town, but that is not the case. Instead, we only get about 1,000 fund drive supporters which leaves us several thousand dollars short to make payroll, maintain equipment, training and supplies. We have two full-time people who only provide weekday coverage.

You may say to yourself, "when I need an ambulance, you'll come any way." It is true we will come, however, if you are not a supporter, then you'll be charged $125.00 for each time you need us. Personally I can't see why more people don't take us up on our offer. Just think of the money you would save if you need us. Be looking for our fund drive application in your mail sometime in May or call us at 384-2300 for more information.

Sincerely yours,
Peter Gagnon, Chief
South Berwick Emergency Rescue

BUDGET REQUEST
1990-1991 Fiscal Year

	1989	1990
EMPLOYEES		
Full-time EMT/Coordinator	$ 16,500.00	$ 17,328.00
Full-time EMT/Driver	15,500.00	16,245.00
Workman's Compensation	3,200.00	4,302.32
Health/Dental Insurance	5,425.00	9,529.92
Life Insurance	.00	1,200.00
Subtotal	$ 40,625.00	$ 48,605.24
Substitute EMT	1,765.00	3,500.00
Total	$ 42,390.00	$ 52,105.24
LICENSING FEES		
State of New Hampshire - Service License	$ 25.00	$ 25.00
State of New Hampshire - Vehicle License	20.00	20.00
Total	$ 45.00	$ 45.00

	1989	1990
AMBULANCE MAINTENANCE ..... Total	$ 1,880.00	$ 2,500.00
INSURANCE		
Vehicles	$ 1,850.00	$ 3,044.00
Station	911.00	1,000.00
Service Liability	2,600.00	2,800.00
Total	$ 5,361.00	$ 6,844.00
ALL TOTALS		
Employees	$ 42,390.00	$ 52,105.24
Ambulances	1,880.00	2,500.00
Insurances	5,361.00	6,844.00
Total	$ 49,631.00	$ 61,449.24

SUPPORT REQUESTED FROM THE TOWN OF ROLLINSFORD, N.H.

1/4 of All Totals	$ 15,362.31
N.H. Licensing Fees	45.00
Total	$ 15,407.31

SUMMARY OF TOWN VEHICLES & EQUIPMENT

Year	Trade Name	Type	Original Value	Approximate Value
FIRE DEPARTMENT:				
1959	Chev. 2 Ton	Fire Truck	$ 8,200	$ 1,000
1970	Am. LaFrance	Fire Truck	30,200	17,000
1978	International	Fire Truck	45,000	40,000
1978	Ford	Van	12,000	11,000
1988	Ford	Fire Truck	148,000	145,000
POLICE DEPARTMENT:				
1986		Ford Cruiser	13,000	1,000
1988		Ford Cruiser	17,000	4,000
		Equipment	15,000	8,000
HIGHWAY DEPARTMENT:				
1977	Case	Loader	40,000	5,000
1985	Ford	Dump Truck & Plow Equipment	39,000	26,000
1989	International	Dump & Plow	53,700	50,000
TOWN HALL:				
Equipment (desks, tables, chairs, etc.)			10,000	

TOWN OWNED PROPERTY

2-3	Scoutland Rd.	100 ac.	350,000
2-14-2	Off Main St.	66 ac.	250,000
2-15	Off Main St.	2.5 ac.	10,000
2-16	Red Men, Water	2 ac.	10,000
2-17	Red Men, Water	10 ac.	50,000
4-29A	River - Landing	8 ac.	40,000
8-3	Morton Park	1 ac.	20,000
8-4	Fire Station	5 ac.	200,000
10-73	Sandy Bank	6 ac.	25,000
10-88	Town Hall	100 x 94	350,000
10-124	Dam & Land	2 ac.	200,000
10-125-1	Hydro & Land	2 ac.	200,000
13-24	Sullivan Way - Water	5.5 ac.	200,000
14-20	Town Shed	255 x 200	140,000
15-2	Pine St. - Water	10 ac.	200,000
15-10A	Grade School	4 ac.	700,000
15-23	Foundry St. Lot	40 x 260	3,000
15-30	Sewer Treatment	7 ac.	600,000
15-37A	Sewer Pump House	100 x 100	110,000
15-37	Foundry St.	14.5 ac.	200,000

BALANCE SHEET — TOWN OF ROLLINSFORD
For The Period Ending December 31, 1989

ASSETS

CASH		
Super NOW Acount	$ 867,000.00	
		$ 867,000.00
ACCOUNTS RECEIVABLE		
Land Sale	23,000.00	
		23,000.00
UNREDEEMED TAXES		
Levy of 1987	40,140.21	
Levy of 1988	6,204.51	
		46,344.72
UNCOLLECTED TAXES		
Levy of 1989	240,826.00	240,826.00
Use Change Tax 1987 & 1988	1,392.00	1,392.00
TOTAL ALL ASSETS		$ 1,178,562.72

LIABILITITES & CURRENT SURPLUS

APPROPRIATIONS FORWARDED			
Buffer	$ 500.00		
Master Plan Update	1,500.00		
Town Hall Painting	6,500.00		
Town Hall Ramp	5,000.00		
Town Hall, 2nd Floor	2,000.00		
Foundry St. Survey	5,000.00		
Recycling Container	6,000.00		
Industrial Area Study	10,000.00		
Total All Appropriations		$	36,500.00
School District Tax Payable	865,910.00		865,910.00
Total Liabilities		$	902,410.00
Current Surplus			276,152.72
Total Liabilities & Surplus		$	1,178,562.72

ANNUAL REPORT OF THE PLANNING BOARD

The past year was relatively quiet for the Planning Board. The Board regretfully accepted the resignation of two of its members. Stephen Roberts had to resign due to his appointment to Somersworth District Court. William Fleming one of the original members of the Planning Board is now retired. Two new members were appointed to fill the vacanies, they are Ken Bolduc and Charles Putnam. A new alternate was also appointed, he is Tom Pisarek.

During 1989 the Board approved the following items:

A. One subdivision creating one new lot.
B. One site plan review for a commercial enterprise.
C. Two requests for a special exception for a home occupation.
D. One minor lot line adjustment.

Respectfully submitted,
Rollinsford Planning Board
Albert J. Dionne, Chairman

Armand Laliberte, Marc Couture, Richard Bradbury, Charles Putman, Ken Bolduc, Edmund Jansen (ex officio), Tom Pisarek (Alternate).

ROLLINSFORD CONSERVATION COMMISSION TREASURER'S REPORT FOR 1989

BANK		
12/28/88		$ 4,601.60
1989 INTEREST	$ 267.47	
12/18/89 Deposit of Town Funds	100.00	
12/89 Bank Balance		$ 4,969.07

CHECKING		
1/13/89		$ 779.63
INTEREST — February to July	$ 20.55	
7/13/89 - Check for NH 4-H	(310.00)	
INTEREST — August to December	11.07	
12/89 Checking Balance		$ 501.25

Respectfully submitted,
Ernest S. Lennon, Jr.
Treasurer

REPORT OF ROLLINSFORD RECYCLING COMMITTEE

In 1989, Rollinsford completed the first full year of its recycling program. The program was run completely with volunteers. The Recycling Center, located on Foundry St., is open every Saturday from 9:00 a.m. to 12:00 noon. Newspaper, glass, aluminum cans, plastic bottles, and cardboard are collected for reuse.

By the end of 1989, 25% of Rollinsford households were using the Recycling Center at least part of the time, and most participants are enthusiastic recyclers. Well over 50 tons of material were collected at the recycling center, and other waste generators have arranged for some of their own recycling. Recycling is the major reason that expenditures for waste disposal at the Lamprey incinerator were $5,000 under budget despite the fact that Lamprey increased the cost/ton from $46 to $55 during 1989. The cost of renting and dumping the containers was about $3,000 for a slight net savings to the Town.

Net savings is not the only benefit from our recycling program. Reuse of materials saves trees, petroleum, and electricity. It helps extend the life of our ash landfill, and keeps potentially harmful fumes from our air.

The success of this program is the result of a capable, hard working, enthusiastic committee working with more than 20 other Rollinsford Citizens who have manned the recycling center most of them several times. A special thanks goes to Lucy Putnam who has personally arranged for the manning coverage from the beginning of the program.

We need more Rollinsford citizens to recycle. Later this Spring the Recycling Center will be moved to the town dump, and we hope that this will help push the participation above 25%.

Robert E. Smith,
Chairman

SALMON FALLS VILLAGE WATER DISTRICT

	Term Expires
COMMISSIONERS	
Kenneth Shorey	1991
Roger Lepage	1990
Gary Mitchell	1992

SUPERINTENDENT
Norman Demers

SALMON FALLS VILLAGE WATER DISTRICT
Budget for 1990

Receipts:

Household Services	$56,663.72	Cash on hand	$ 10.00
Industrial Services	4,753.60	Check Account	4,643.00
Hydrant Rental	3,520.60	Money Market	24,804.33
Customer Repair	0.00	Tank Fund	32,285.24
		Cert. of Dep.	26,232.88
Total Receipts	$64,937.92	Total	$87,975.45

Int. on Money Mkt. Cert.	$ 1,232.38
Int. on Tank Fund	1,456.74
Int. on Checking	1,122.13
Total Revenues	$68,749.17

	1989 Budget	1989 Actual Expenses	1990 Estimated Expenses
LABOR			
Superintendent's Salary	$ 8,190.00	$ 13,051.50	$ 17,420.00
Truck Allowance	3,000.00	1,750.00	3,380.00
Soc. Sec.-Emp. Share	614.25	1,842.19	1,400.00
MAINTENANCE			
Repairs	2,000.00	28,121.88	5,000.00
Supplies	4,000.00	818.67	4,000.00
Office Equipment	3,000.00	2,714.81	3,000.00
Water Analysis	500.00	683.00	500.00
POWER	11,000.00	11,916.47	12,500.00
INSURANCE			
Workmen's Comp.	532.30	646.00	711.00
Bond for Officials	75.00	50.00	75.00
Municipal	2,168.10	2,108.00	2,319.00
SALARIES			
Clerk	1,800.00	1,800.00	1,900.00
Treasurer	650.00	650.00	700.00
Commissioners	1,000.00	1,000.00	1,000.00
Moderator & Clerk Town Mtg.	35.00	35.00	35.00
Office Supplies	600.00	642.21	700.00
Telephone	100.00	52.84	100.00
Legal Services	1,200.00	.00	1,200.00
Audit		.00	1,000.00
Misc.	100.00	74.50	100.00
Dues & Subscriptions	50.00	40.00	50.00
License & Permits	50.00	25.00	50.00
Equipment	3,000.00	.00	2,500.00
Day Labor	500.00	.00	.00
Advertising		405.16	200.00
Water Site Inv.	10,000.00	.00	.00
Water System Imp.	25,000.00	.00	55,000.00
TOTALS	$ 79,164.65	$ 68,427.23	$ 114,840.00

SALMON FALLS VILLAGE WATER DISTRICT

To the inhabitants of the Salmon Falls Village Water District qualified to vote in district affairs:

You are hereby notified to meet at the Rollinsford Grade School in the Town of Rollinsford, on Tuesday, March 27, 1990 at 7:30 p.m. in the evening of said day, to act upon the following subjects.

1. To choose by ballot the necessary officers of said District as follows:
   A. Moderator
   B. Clerk
   C. Treasurer
   D. One (1) Commissioner to serve until the annual meeting of the District in March 1993.
2. To hear reports of the present officers.
3. To see if the District will authorize the Commissioners to borrow $25,000. on a (2) two year note to be used for new construction on Main and Front Streets.
4. To see if the District will authorize the Commissioners to withdraw from it's savings account in the event that 1990 expenditures exceed 1990 receipts.
5. To see if the District will approve the Budget attached and set up by the Commissioners for the year 1990 (Approved by the Town Budget Committee)
6. To review and set water service rates such as entrance fees and shut off and turn on fees as presented by the commissioners.
7. To transact any such other business as may legally come before said meeting.

Given under our hands this the 10th day of February 1990.

Kenneth Shorey, Chairman
Roger Lepage

Commissioners of the
Salmon Falls Village Water District

MINUTES OF ANNUAL SALMON FALLS VILLAGE WATER DISTRICT MEETING
ROLLINSFORD, NEW HAMPSHIRE
March 28, 1989

STATE OF NEW HAMPSHIRE, STRAFFORD, SS:

The meeting was called to order at 7:30 p.m. on March 28, 1989. Moderator, Clement Michaud, read the warrant.

1. To choose by ballot the necessary officers of said District as follows:

A. Moderator
Kenneth Shorey nominated Clement Michaud, seconded by Fred Green, Kenneth Shorey moved that the clerk cast one ballot for Clement Michaud. Having done so, Clement Michaud elected.

B. Clerk
Jan Chabot nominated Elaine Roberge, seconded by Vern Crosier. Fred Green moved that the clerk cast one ballot for Elaine Roberge. Having done so, Elaine Roberge elected.

C. Treasurer
Kenneth Shorey nominated Denise Noonan, seconded by Fred Green. Vern Crosier

moved that the clerk cast one ballot for Denise Noonan. Having done so, Denise Noonan elected.

D. One (1) Commissioner to serve until the annual meeting of the district in March 1992.

Roger Lepage nominated Gary Mitchell, seconded by Harvey Mick. Vern Crosier moved that the clerk cast one ballot for Gary Mitchell. Having done so, Gary Mitchell elected.

2. **To hear reports of the present officers.**
Chairman, Kenneth Shorey reported that a new well was sunk in the "Town Woods" location of town. This well will be tested more during the summer months before adding it to the system.
New pipes were laid on Third Street and the commissioners intend to replace more during this year.

3. **To see if the District will approve the Budget attached and set up by the Commissioners for the year 1989 (Approved by the Town Budget Committee)**
Vern Crosier moved to accept the article as read, seconded by Edgar Ross. The moderator put the question to a vote. Results, affirmative. 1989 Budget was accepted.

4. **To transact any such other business as may legally come before said meeting.**
There being no other business, Fred Green moved to adjourn, seconded by David Morrissette.

Meeting adjourned at 7:53 p.m.

Given under our hands this the 1st day of April, 1989.

Kenneth Shorey
Roger Lepage
Gary Mitchell

Commissioners of the Salmon
Falls Village Water District

AUDITORS REPORT

We have made a study and evaluation of the system of internal accounting control of the Salmon Falls Village Water District at December 31, 1988. Our study and evaluation was conducted in accordance with standards established by the American Institute of Certified Public Accountants.

The management of the Salmon Falls Village Water District is responsible for establishing and maintaining a system of internal accounting control. In fulfilling this responsibility, estimates and judgements by management are required to assess the expected benefits and related costs of control procedures. The objectives of a system are to provide management with a reasonable, but not absolute, assurance that assets are safeguarded against loss from unauthorized use or disposition, and that transactions are executed in accordance with management's authorization and recorded properly to permit the preparation of financial statements in accordance with generally accepted accounting principles.

Because of inherent limitations in any system of internal accounting control, errors or irregularities may occur and not be detected. Also, projection of any evaluation of the system to future periods is subject to the risk that procedures may become inadequate because of changes in conditions, or that the degree of compliance with the procedures may deteriorate.

Our study and evaluation disclosed the following conditions in the system of internal accounting control of the Salmon Falls Village Water District at Decmeber 31, 1988, which,

in our opinion, result in more than a relatively low risk that errors or irregularities in amounts that would be material in relation to the financial statements may occur and not be detected within timely period.

Complete Set of Accounting Records:

Presently, the Water District maintains cash receipts, cash disbursements journals, and accounts receivable subsidiary ledger.

It is recommended that the general ledger be posted on a monthly basis, enabling the commissioners to have monthly financial statements. This would enhance cash flow projections for required working capital during the next quarter and for the year.

Periodic Audits:

Since the separation of duties within the Salmon Falls Village Water District's operation is practically impossible, the concept of periodic audits should be considered. The clerk who is responsible for collecting cash, opening mail, depositing cash, and posting to the individual customer accounts is susceptible to the most criticism and liability. The concept of periodic, surprise audits would eliminate the vulnerability of the ckerk and strengthen the District's system of internal control at the same time. This comment has been made in our prior audits.

Fixed Assets:

Subsidiary ledgers containing detailed records of property, plant, equipment, services, etc., should be maintained by the Salmon Falls Village Water District. The recording of assets would fulfill the need to provide for physical dollar control, and establish accountability for general government capital expenditures over the year. With the recording of fixed assets, the related depreciation could be determined on an annual basis for the purpose of measuring total cost of governmental services and evaluating the efficiency of projects. This comment has been made in our prior audits.

These conditions were considered in determining the nature, timing, and extent of the audit tests to be applied in our examination of the 1988 financial statements, and this report does not affect our report, dated December 13, 1989, on these financial statements.

Very truly yours,
GIORDANI, LORTIE, & CARIGNAN, PROF. ASSN.
Certified Public Accountants

January 30, 1990

ROLLINSFORD SEWER DISTRICT

1989 has been a very busy year for the Rollinsford Sewer District.

1. The bond issue for upgrading the collection system was approved at the meeting of April 6, 1989.
2. The contract was awarded to Lannan Corp. from Derry, N.H.
3. We were able to secure a guaranteed State loan thru the New Hampshire Municipal Bond Bank.
4. Work began in June of 1989. At the present time the project is about 75% complete. Work will resume again this spring on or about the middle of April. Completion is expected to be around the end of June 1990.
5. The following problems were reported to the Rollinsford Board of Selectman:
   A. Town catch basins for the Town Drain System were reported defective or in need of maintenance. Walk thru was accomplished with the Selectman in August. Some of the

problems were pipe filling up with sand, manhole covers buried under the roadway. Sumps on catch basins were full of sand or they were non-existent. Drain manholes had covers marked "sewer".

B. The majority of the Town roads that were excavated did not have a base foundation.

C. In separating the Drain System from the Sewer System on Second Street, we discovered a water problem. A temporary drain was installed, but the area will need more attention by the Board of Selectman to correct the problem.

6. The installation of the new collection system has shown that more problems existed than what was known. Many changes/adjustments had to be made by home owners to their private lines to suit the installation or because their lines crossed private property to get to the road. The majority have made the changes at their expense and the Commissioners thank them for their cooperation.

7. The project is scheduled to start again around mid April and complete about the end of June.

8. Any problems with the construction project must be reported in writing so that all claims can be reviewed with the videos that were taken prior to the start of construction.

Send to: Rollinsford Sewer Project, P.O. Box 174, Rollinsford, NH 03869

Note: Be sure to include your name, address, telephone number, and the hours of the day that would be convenient for someone to contact you.

9. One problem that has been observed with many households is that cellar drains, sump pumps are tied into the collection system. This is a violation of the Sewer Use Ordinance Article V Appendix B. At the end of the construction, letters will be sent to the violators to correct this problem. Failure to correct the problem will result in a fine of $500/day for each day the discrepancy is not corrected. (includes end caps removed from cleanouts to allow water to drain. This is a dangerous practice because it will also allow sewer gasses to come into your home.)

10. The following Emergency Telephone Numbers are provided for your convenience should you encounter a problem with the Sewer Collection System. These numbers must be dialed on a touch tone phone. Dial the 800 number, wait for ring then the beep, after the beep input your telephone number via the touch tone phone, and hang up. Repeat in five to ten minutes. you will be called back to find out what the problem is.

EMERGENCY NUMBERS

John Jackman 1-800-812-5746, ring, beep, your tel. no.
Home Phone: 692-5898

Peter Hellfach 1-800-492-4822, ring, beep, your tel. no.
Home Phone:664-5856

John Currie 1-800-492-4823, ring, beep, your tel. no.

The Commissioners will not be making house calls for collection system problems in the future. All residents are urged to use the Emergency Numbers provided above.

All residents of the Sewer District are reminded that the Commission meets on the Second Tuesday of each month at the Treatment Plant, and all meetings are open to the public.

Respectfully,
Clement A. Michaud, Chairman
Fred Green
Verne Crosier

AUDITORS REPORT

We have made a study and evaluation of the system of internal accounting control of the Rollinsford Sewer District at December 31, 1988. Our study and evaluation was conducted in accordance with standards established by the American Institute of Certified Public Accountants.

The management of the Rollinsford Sewer District is responsible for establishing and maintaining a system of internal accounting control. In fulfilling this responsibility, estimates and judgements by management are required to assess the expected benefits and related costs of control procedures. The objectives of a system are to provide management with a reasonable, but not absolute, assurance that assets are safeguarded against loss from unauthorized use or disposition, and that transactions are executed in accordance with management's authorization and recorded properly to permit the preparation of financial statements in accordance with generally accepted accounting principles.

Because of inherent limitations in any system of internal accounting control, errors or irregularities may occur and not be detected. Also, projection of any evaluation of the system to future periods is subject to the risk that procedures may become inadequate because of changes in conditions, or that the degree of compliance with the procedures may deteriorate.

Our study and evaluation disclosed the following conditions in the system of internal accounting control of the Rollinsford Sewer District at December 31, 1988, which, in our opinion, result in more than a relatively low risk that errors or irregularities in amounts that would be material in relation to the financial statements may occur and not be detected within timely period.

Complete Set of Accounting Records:

Presently, the Sewer District maintains cash receipts, cash disbursements journals, and accounts receivable subsidiary ledger.

It is recommended that the general ledger be posted on a monthly basis, enabling the commissioners to have monthly financial statements. This would enhance cash flow projections for required working capital during the next quarter and for the year. This recommendation has been mentioned in prior reports.

Fixed Assets:

A subsidiary ledger containing detailed records of property, plant, equipment, services, etc. should be maintained by the Rollinsford Sewer District. The recording of assets would fulfill the need to provide for physical, dollar value control, and establish accountability for general government capital expenditures over the year.

With the recording of fixed assets, the related depreciation could be determined on an annual basis for the purpose of measuring total cost of government services and evaluation the efficiency of projects.

These conditions were considered in determining the nature, timing, and extent of the audit tests to be applied in our examination of the 1988 financial statements, and this report does not affect our report, dated August 2, 1989, on these financial statements.

Very truly yours,
GIORDANI, LORTIE, & CARGNAN, PROF. ASSN.
Certified Public Accountants

January 15, 1990

ROLLINSFORD SEWER DISTRICT
MINUTES OF ANNUAL MEETING

STATE OF NEW HAMPSHIRE, STRAFFORD, SS.

The inhabitants of the Rollinsford Sewer District qualified to vote in District affairs met on March 28, 1989 at 7:30 p.m. at the Rollinsford Grade School, to act upon the following subjects. The moderator Kenneth Shorey, called the meeting to order and read the warrant.

1. To choose by ballot the necessary officers of said district as follows:

   A. Moderator
   Clem Michaud nominated Kenneth Shorey and a second was made by Verne Crosier. Being that there were no other nominations, Clem moved that the clerk cast one ballot for Ken Shorey. Having done so, Ken Shorey elected.

   B. Treasurer
   Clem Michaud nominated Denise Noonan and a second was made by Fred Green. Being that there were no other nominations, Clem moved that the clerk cast one ballot for Denise Noonan. Having done so, Denise Noonan elected.

   C. Clerk
   Clem Michaud nominated Jan Chabot and Verne Crosier seconded the nomination. Clem moved that nominations cease and that the clerk cast one ballot for Jan Chabot. Having done so, Jan Chabot elected.

   D. (1) Commissioner to serve until the annual meeting in March of 1992.
   Fred Green nominated Clem Michaud and the nomination was seconded by Verne Crosier. Being that there were no other nominations, the moderator directed the clerk to cast one ballot for Clem Michaud. Having done so, Clem Michaud elected.

2. To see if the District will recess the meeting until April 6, 1989 where the District Meeting will reconvene at 7 p.m. at the Rollinsford Grade School to consider a Bond for repairs to the collection system up to a sum of $1,150,000.

Verne Crosier made a motion to set aside Article No. 2 until such time as Articles 3 and 4 were addressed. Roger Morrisette seconded the motion. All were in favor. The motion carried.

3. To see if the District will approve the budget attached and set up by the commissioners for the year 1989. (Approved by the Town Budget Committee.)

A motion was made by Clem Michaud to accept the budget as presented and a second was made by Verne Crosier.

Mr. Michaud presented a brief discussion on the purpose of the increase in the user's fees and requested that the voters consider keeping the budget as presented until such time as the meeting reconvenes and the voters have their say on whether or not the upgrading or replacement of the system is approved.

Ed Jansen questioned the amount of $500.00 for bill collections. Clem explained that the district has several delinquent accounts and since the district can no longer go along with the Town as years past in taking tax liens, research is being conducted on how the district can legally go about getting payment for these arrears. Ed suggested that the cost of doing so be paid by those individuals whose accounts are delinquent.

Roger Lepage asked for an elaboration of what laboratory equipment entailed. Clem explained that the state E.P.A. requires that certain testing be done periodically and in order

to do so it is necessary to purchase a chlorine analyzer. The plant also needs a Ph meter, filter and graduated glassware.

A vote was then taken. All were in favor. The budget was accepted as presented.

4. To transact any other business that may legally come before said meeting.

Ed Jansen explained that a certain portion of land that the Town had agreed to sell to Damart had been transferred to the Rollinsford Sewer District in March of 1968. Since the Sewer District also agreed to this sale, the land in question must now be transferred back to the Town.

Joe Caouette made a motion that the Sewer District Commissioners be instructed to study the legalities involved in transferring the parcel of land in question back to the Town of Rollinsford. The sale of this land was done in good faith and has been pending for some time now and this matter should be expedited. Verne Crosier seconded the motion. All were in favor thus the motion carried.

2. (Article 2. as listed on page one.)

Verne Crosier made a motion that the Article be accepted as read and Clem Michaud seconded the motion. Being that there was no discussion and all were in favor, the motion carried.

There being no other business, Verne Crosier moved that the meeting be adjourned. Fred Green seconded the motion. All were in favor. The meeting was adjourned at 8:30 p.m.

Given under our hands this 4th day of April, 1989.

Clement Michaud, Chairman
Fred Green
Verne Crosier
Commissioners of the Rollinsford Sewer District

ROLLINSFORD SEWER DISTRICT
MINUTES OF ANNUAL MEETING RECONVENED

STATE OF NEW HAMPSHIRE, STRAFFORD, SS.

The inhabitants of the Rollinsford Sewer District qualified to vote in the District's affairs met on April 6, 1989 at 7:00 p.m. at the Rollinsford Grade School, to reconvene the District's Annual meeting. The moderator, Kenneth Shorey, called the meeting to order and read Article II of the District's Annual Meeting Warrant for the Bond issue.

To see if the District will recess the meeting until April 6, 1989 where the District Meeting will reconvene at 7:00 p.m. at the Rollinsford Grade School to consider a Bond for repairs to the collection system up to a sum of $1,150,000.00. (Taken from the District's Annual Meeting Warrant.)

ARTICLE I

To see if the District will appropriate up to ONE MILLION, ONE HUNDRED FIFTY THOUSAND ($1,150,000.00) DOLLARS or any other sum for repairing, reconstruction, replacing, or making additions to the District's Sewer Collection System, identified as Phase A, Phase B, and Phase C, and to determine whether this appropriation shall be raised by borrowing or otherwise; or to take any other action relative thereto.

Mr. Roger Perreault moved that the Article be opened for discussion. The motion was

seconded by Mr. LaRochelle. All were in favor and the motion carried.

Clem Michaud moved that Mr. Nelson Thibeault, a representative from Hoyle, Tanner & Associates, Inc., the engineering firm used by the district, be allowed to present the proposed new design for the collection system. The motion was seconded by Mr. Verne Crosier. All were in favor and the Motion carried.

Mr. Thibeault presented the design of the proposed new sewer collection system installation. He also stated that the design was broken down into three phases because of the expected financial burden to the community, and that they were arranged in order of need. He pointed out the three Phases of construction that were color coded on a map of the Town. He explained the preliminary study that was conducted and the reasons for locating the collection system in the proposed new design for the collection system.

Clem Michaud showed the residents an example of the type of clay pipe that had been put in the ground some 50 years ago. He explained that in many areas, these pipes are no longer lying in a straight line because of movement in the clay it was buried in. Because of the movement, the connecting ends are no longer attached properly. This condition raises havoc with the system by allowing ground water to enter the collection system. It also allows sand, tree roots etc. to enter the collection system resulting in blockages. The sand infiltration causes the worst problem because of the method required to flush it out of the system.

Mr. Michaud also explained the jetting process used to unclog the lines when it becomes necessary. A great deal of sand and other debris is obtained when jetting the lines, and this is another indication that the present system is failing. The commissioners question how much longer these pipes can withstand this kind of treatment (a probe pushed through the clay pipe at 1000 PSI). Many manholes are located on private property and are not easily accessible, therefore much of the repair work done in the past has only been patch work in order to relieve the immediate problem. The new system would put all the pipes and manholes in the streets.

GENERAL DISCUSSION:

Mr. R. Perreault inquired as to when the project went out for bids. The proposal for bids appeared in the local newspaper on 21 January, 1989, and the N.H. Sunday News on 22 January, 1989. Twenty seven firms contacted HTA for copies of the bid specs, and ten contractors actually submitted bids.

What type of lines will be used for the new system? The new system will have PVC lines, connections will be in the street. Almost every home will incur some cost to reroute (from the rear to the front of their homes up to the property line) their piping to suit the new installation.

Where will the new system be put? Mr. Nelson Thibeault replied that the lines will be put in at the same level or below the present location of the existing lines. Each home owner involved will be contacted by an engineer prior to excavation to explain what must be done and the shortest routes will be used whenever possible. Residents would not be required to replace the clay pipes on their property when hooking up into the new system, but the commissioners strongly recommend that everyone do so while the work is being done. Notations will be made for record purposes on those homes that do not change their lines.

What is the time frame involved for completing this project? The project is of a 12 to 15 month duration. If it is started in June, it should be completed around September of 1990. Each home owner will be notified in advance of construction beginning on their streets. All pipes must be tested before the temporary connection hook-up prior to the private contractor doing his portion for the home owner. Local contractors doing the home owners portion must be approved by the Board of Sewer Commissioners. The commission requires that every line put in be inspected by an inspector approved by the District.

If the voters approve Phase C, how many new units will be hooked into the system? About five new units that have been planned on since the beginning. Some are on a septic system,

one has no accommodations at all, and two have holding tanks.

Several residents voiced concern about the cost to the individual home owner. Clem explained that in every instance possible, the shortest route would be taken in order to keep the cost for these individuals to minimum.

Clem announced to the body that he had received a letter this morning from HTA stating that the apparent low bidder meets all of the requirements of the bid spec, he stated that to be fair and above board that the people had a right to know so that their is no misunderstanding. At the public hearing on 11 March, 1989, people expressed a strong desire for the contract to be awarded to the local contractor. The commission sought a legal opinion, and opted to go with the advice of counsel.

Mr. Joe Caouette voiced concern with the fact that the District was going with the low bidder and not with the second lowest bidder who was a local contractor. Several other residents voiced the same concern.

Mr. Michaud explained that the bids went out in good faith, and regardless of how people felt personally about having the local contractor do the entire project, the low bidder has met all the requirements specified in the bid applications. The commissioners having sought legal advice regarding the bonding of this firm in N.H. (which has since been properly secured) were told that in order to avoid any litigation, they must award the contract to the lowest bidder.

A gentleman stated that he recently moved from a community that had just completed paying a sum of seven million dollars in litigation suits where they failed to award to the low bidder. Aside from this fact, should the District be eligible for State funding of some sort, we would not even be considered if we failed to go with the lowest bidder.

Mr. LaRochelle asked whether or not this firm was considered to be a reputable firm? Clem Michaud responded that following bid submissions, a representative of HTA whose expertise lies within this area, checked into the background of each firm submitting bids and on projects each had completed, and they were found to be reputable.

Mr. Roger Lepage stated that since the Mick Construction Firm (local and second lowest bidder) had done much of the repairs in the Town, and was aware of the location of the water and sewer lines should be the firm to go with. He also stated that as a Water Department Commissioner, he wanted to know what would happen to the water lines? Clem replied that all utilities involved with the Town would be notified in advance of the proposed excavations to identify the location of their utilities.

What will happen to the old pipes and manholes? The lines at the bottom of the manholes would be plugged and about 12 inches of cement would fill the lower portion of the manhole, the remaining portion would be filled in with earth and the manhole cover removed. As for the clay pipes, they would stay where they were located for the same reasons they cannot be repaired.

At 8:25 p.m. the moderator, Ken Shorey, called for a five minute recess.

At 8:30 p.m. the meeting was called back to order.

Verne Crosier discussed the amortization schedules that had been mailed out prior to this meeting. He stated that the figures are merely guidelines to follow in order to give the residents some idea of how the loan is to be paid back and how in time it will effect the user fees. As soon as the District knows the exact amount to be borrowed, then exact figures can be computed.

According to the present rate structure, a certain portion would go toward repaying the loan, some for maintenance, and a portion to a capital improvement fund. The capital improvement fund would be used to address the replacement cost of plant equipment. The sewer plant is twenty years old and will eventually be in need of repairs that will prove quite costly. It is the commisisoners opinion that the monies set aside now will hopefully take care of such repairs without having to increase rates again at a later date.

Concern over the expense to the individual bidder was again expressed. Clem stated that in going with the apparent low bidder, the District could perhaps borrow more than needed

and use the excess monies to provide loans to those individuals who are in need of assistance. He also stated that the commissioners would have to check with legal counsel about the legalitites of the matter before any such policy could be implemented. Any monies loaned out would have to be repaid to the Sewer District.

Mr. Joe Caouette made the following non-binding motion. He moved that the Rollinsford Sewer District instruct the Commissioners of said District, to pursue all legal resources in order to award the project to the local contractor. Mr. Dave Arkwell seconded the motion.

Clem Michaud reiterated the fact that these same comments and feelings were voiced at the Public Hearing on 11 March, 1989. As a result, the commissioners sought the advice of legal counsel to make sure that any decisions made by the board would be within all legal channels. If the voters insist that we go with the second lowest bidder, than we can expect some sort of litigation as a result. Should this occur, it will mean that another rate increase would be necessary to cover the cost of the litigation.

Verne Crosier moved the question. Seconded by Fred Green. There was no further discussion, and the question was called by voice vote. A majority were in favor. The motion was passed.

In order to expedite matters, Verne mvoed that a vote be taken on PHASE C as stated in the warrant first. The motion was seconded by Mrs. Jacobsen.

Voting by secret ballot began at 8:45 p.m., and ended at 9:45 p.m.

TOTAL VOTES CAST: 39 YES VOTES - 34 NO VOTES - 5
PHASE C FOR A SUM OF $1,150,000.00 PASSED.

Being that there was no other business to be brought before this body, Mr. Cleach moved that the meeting be adjourned. It was seconded by Mr. Jansen. All were in favor. The motion carried. The meeting adjourned at 9:50 p.m.

Given under our hands this 11th day of April, 1989.

Clement A. Michaud, Chairman
Fred Green
Verne Crosier
Commissioners of the Rollinsford Sewer District

ROLLINSFORD SEWER DISTRICT PROPOSED BUDGET 1990

	Approved Budget 1989	Expended YTD Dec. 1989	Proposed 1990 Budget
5100 Administrative Expenses			
5111 Commissioners	$ 650.00	$ 650.00	$ 650.00
5112 Treasurer	630.00	630.00	630.00
5113 Clerk/Secretary	2,000.00	2,000.00	2,000.00
5114 Moderator	30.00	75.00	30.00
5115 Office Supplies	900.00	790.66	1,200.00
5116 Legal	2,000.00	835.76	1,500.00
5117 Newspaper Ads	1,250.00	539.25	125.00
5118 Bill Collection Fees	500.00	.00	500.00
5119 Workers Compensation	100.00	109.00	125.00
5120 Bonds	75.00	50.00	75.00
5121 General/Misc.	75.00	183.16	75.00

	Approved Budget 1989	Expended YTD Dec. 1989	Proposed 1990 Budget
5122 Social Security (.0765)	$ 258.58	$ 245.62	$ 250.92
5123 Audit	1,500.00	.00	1,500.00
5124 Office Equipment	1,000.00	5.00	500.00
5125 Plant Insurance	1,000.00	670.00	750.00
5126 Travel Expense	150.00	.00	150.00
TOTAL ADMIN. EXPENSE	$ 12,118.58	$ 6,783.45	$ 10,060.92
5200 OPERATIONAL EXPENSE			
5211 Contracted Services (1)	$ 22,907.20	$ 22,907.16	$ 22,907.20
5212 Laboratory Services	.00	.00	2,000.00
5213 Industrial Pretreatment	.00	.00	4,000.00
5214 Day Labor	200.00	.00	200.00
TOTAL OPERATIONAL	$ 23,107.20	$ 22,907.16	$ 29,107.20
5300 UTILITIES			
5311 Electricity	$ 7,500.00	$ 5,397.56	$ 7,800.00
5312 Water	1,200.00	414.10	500.00
5313 Telephone	700.00	452.04	700.00
5314 Fuel (Heating)	1,200.00	263.64	700.00
TOTAL UTILITIES	$ 10,600.00	$ 6,527.34	$ 9,700.00
5400 PLANT SUPPLIES			
5411 Lubricants	$ 175.00	.00	400.00
5412 Chlorine Gas	750.00	880.00	1,000.00
5413 Lab Supplies	300.00	306.16	410.00
5414 Lab Equipment	1,900.00	1,408.15	300.00
TOTAL PLANT	$ 3,125.00	$ 2,594.31	$ 2,110.00
5500 GROUND MANTENANCE			
5511 Winter	$ 250.00	$ 100.00	$ 250.00
5512 Summer	3,360.00	3,360.00	3,360.00
TOTAL GROUND MAINT.	$ 3,610.00	$ 3,460.00	$ 3,610.00
5600 PLANT MAINTENANCE			
5611 General Maint.	4,290.00	3,000.00	6,000.00
5612 Plant Cap. Imp.	5,000.00	3,681.67	41,623.45
TOTAL PLANT MAINT.	$ 9,290.00	$ 6,681.67	$ 47,623.45
5700 COLLECTION SYSTEM MAINT.			
5711 General Maint. (Cap Imp)	$ 20,399.22	$ 9,983.00	$ 20,000.00
5712 Collecton Syst. Maint.	6,000.00	679.60	6,000.00
5713 Emergency Services	500.00	.00	500.00
TOTAL COLLECTION SYS. M.	$ 26,899.22	$ 10,662.60	$ 26,500.00
5800 INSPECTION SERVICES			
5811 Household Inspection	$ 1,000.00	$ 400.00	$ 1,000.00
5812 Collection Syst. Inspec.	1,000.00	470.00	1,000.00
Total Inspect. Serv.	$ 2,000.00	$ 870.00	$ 2,000.00

5900			
5911 Collection System Capita	$ 1,065,000.00	$ 741,016.76	$ 323,983.24
5912 Audit (1989)	1,500.00	.00	1,500.00
5913 Carried Forward	.00	1,289.91	.00
5914 Capital Expense (Bond-1)	.00	.00	57,000.00
5915 Capital Int Exp (Bond-1)	.00	.00	71,401.79
	$ 1,066,500.00	$ 742,306.67	$ 453,885.03
TOTAL PROPOSED BUDGET	$ 1,157,250.00	$ 802,793.20	$ 584,596.60

6100 Residential	$ 175,120.00
6300 Non-Residential	20,000.00
6400 Non-Residential	20,000.00
6500 Access Charges	6,000.00
6600 Septage	1,500.00
6700 Bond Fund Balance	346,976.60
6800 Interest Income	10,000.00
6900 Reimbursements	1,000.00
6990 Other - Industrial Pretreatment	4,000.00
TOTAL ALL SOURCES	$ 584,596.60

INCOME SOURCES:			
Residential	$ 172,920.00	$ 123,707.50	$ 175,120.00
Non-Residential	6,600.00	19,584.94	20,000.00
Non-Residential (overage)	24,980.00	19,099.41	20,000.00
Access Charges	1,500.00	9,000.00	6,000.00
Septage Disposal	3,000.00	1,565.50	1,500.00
Bond Fund Balance	.00	.00	346,976.60
Interest Income	6,000.00	13,075.12	10,000.00
Reimbursements	.00	.00	1,000.00
Other - Industrial Pretreatment	.00	.00	4,000.00
TOTAL INCOME ALL SOURCES:	$ 215,000.00	$186,032.47	$ 584.596.60

As of December 31, 1989

Number of units	398	Household
	15	Business
	413	Total

BILLING:	
Household	$161,727.15
Business	32,477.71
Entrance Fees	9,000.00
Interest (Delinquent Accts.)	8,470.65
Septage Disposal	3,131.00
Total	$214,806.51

CASH ON HAND:	
Checking Account	$90,417.87
Savings	12,947.00
Trend Account No. 1 (Cap. Imp. Fund Maintenance)	77,816.92
Trend Account No. 2 (Cap. Imp. Fund Plant)	42,012.79
Total	$223,194.58

RECEIPTS:	
Household	$123,707.50
Business	19,584.94
Entrance Fees	9,000.00
Septic Disposal	1,565.50
Total	$153,857.94

INTEREST EARNED:	
Checking Account	$3,876.89
Savings	760.07
Trend Account No. 1	5,546.04
Trend Account No. 2	2,892.12
Total (This amount is reflected in above total)	$13,075.12

LAMPREY REGIONAL SOLID WASTE COOPERATIVE

The Directors of the Lamprey Regional Solid Waste cooperative are pleased to continue to report that the incinerator/energy recovery plant located on the campus of the University of New Hampshire is operating on a continuous twenty-four hour, seven days a week schedule.

The day-to-day operation is carried out under the supervision of the Cooperatives Administrator, under the general supervisory control of the three member Operations Committee form the Joint Board of Directors. The plant personnel, in addition to the Administrator, includes the plant superintendent, two mechanics, two truck drivers, two daily shifts of 12 hours each involving eight persons plus daily clean-up crew and the secretary. This organization operates the incinerator system, maintains records, and coordinates with the University's heating plant staff to monitor the boiler and steam production elements of the plant. The Cooperatives organization also handles the collection of refuse from the transfer stations of four communities, and handles the ash removal and its transfer to the landfill.

The $1.8 million Ash/Sludge landfill in Somersworth was completed during the summer and is now in full operation with one landfill employee. This is a great step forward for the Cooperative, because we now have a permanent ash landfill.

In 1990 we have instructed the Administrator to investigate the feasability of the Lamprey Regional Solid Waste Cooperative doing regional recycling. We again are trying to keep in the forefront of municipal waste to benefit the communities in the Cooperative and to be cost effective. If all goes according to plan the Cooperative should be able to present to the communities a regional recycling alternative in late 1990.

In January we will be presenting our first newsletter to the communities in order to keep the comminities better informed.

Joseph B. Moriarty, Chairman

STRAFFORD HOSPICE CARE INC.
1989 FACT SHEET
For the Town of Rollinsford

Request for $500.

Strafford Hospice Care is a non-profit agency providing care to the terminally ill and their families in Strafford County. Our goals are to assist the family as the primary care unit and to help the patient live as fully as possible.

Strafford Hospice Care was incorporated in 1983 and admitted 147 patients its first year. Since that time, SHC has served more than 600 patients and their families. SHC provides services on a 24 hour 7 day per week basis with four experienced professional staff and some 70 volunteers.

Our program would not be possible without the aid of our 19 member Board of Directors, training committee, speakers' bureau, office and direct service volunteers, and patient care committee. We hold seven week (25 hour) intensive training sessions for direct service volunteers. The basic purpose of this training is to teach volunteers how to provide emotional support to patients and their families. In addition, we also offer bereavement counseling to various family members following the death of a patient. A bereavement support group, held regularly, is open to the general public.

Presently, in Rollinsford, we are serving two patients to date of 9/1/89. At the average rate of 12.5 new patients coming in from Strafford County each month, we expect at least one more patient from Rollinsford during the year coming.

Our request from Rollinsford has been computed based on 1/2 of the $500.00 per patient

cost to us (i.e., 2 at $500 each equals $1,000). The Town's allocation of 50% of patient costs is then matched by funds raised by Strafford Hospice Care.

Please note we are not approximating services which the residents of your Town may use in the future, but rather a designated amount resulting from services being rendered now. These monies will help us continue in our work. Of course we have no sure way of knowing how many more patients from Rollinsford will seek our assistance in 1990. Our present patient load could easily double during next year. This report is based on our current fiscal year.

We will receive no money in 1990 from Strafford County nor do we receive any State or Federal aid. United Way assists us each year with a grant of approximately 25% of our budget.

We are not seeking any assistance from Strafford County for 1990 because last year when we requested a grant of $10,500, the County awarded us $5,000 and have suggested we apply to the Towns this year for support. Because of the $5,500 amount we were not granted by the County last year, we are currently facing a deficit in that amount for the balance of 1989.

There is no charge for any of our hospice services. We make available to our patients and to the public any hospital equipment such as beds, wheelchairs, walkers, etc. that we have in our Loan Closet. Money for the operation of hospice comes from its fund-raising activities and is donated by individuals, businesses, organizations and municipalities.

Submitted by,

Lee Bollinger
Director of Fiscal Services

ROLLINSFORD ANNUAL SCHOOL DISTRICT MEETING
1990
THE STATE OF NEW HAMPSHIRE

To the inhabitants of the School District in the Town of Rollinsford qualified to vote in district affairs.

You are hereby notified to meet at the Rollinsford Grade School in the said district on the sixth day of March, 1990, at 7:30 o'clock in the evening, for the annual school district meeting.

1. To choose a Moderator for the ensuing year.

2. To choose a Clerk for the ensuing year.

3. To choose a Member of the School Board for the ensuing three years.

4. To choose a Treasurer for the ensuing year.

5. To determine and appoint the salaries of the School Board and Truant Officer and fix the compensation of any other officers or agents of the district.

6. To hear the reports of Agents, Auditors, Committees, or Officers chosen and pass any vote relating thereto.

7. To choose Agents, Auditors, and Committees in relation to any subject embraced in this warrant.

8. To see if the district will authorize the School Board to make application for and to receive in the name of the district such advances, grants-in-aid, or other funds for educational purposes as may now or hereafter be forthcoming from the United States Government or any department or agency thereof.

9. To see if the District will vote to raise and appropriate the sum of $25,000 for re-roofing the annex section of the Rollinsford Grade School.

10. To see if the District will vote to raise and appropriate the sum of $58,574 for the removal and replacement of asbestos containing ceiling tile in the Rollinsford Grade School.

11. To see what sum of money the district will raise and appropriate for the support of schools, for the salaries of schools district officials and agents, and for the payment of statutory obligations of the district, and to authorize the application against said appropriation of such sums as are estimated to be received from the state foundation aid fund together with other income; the school board to certify to the selectman the balance between the estimated revenue and the appropriation, which balance is to be raise by taxes by the town.

12. To transact any other business that may legally come before this meeting.

Given under our hands at said Rollinsford this 19th day of February, 1990.

_____

Jay P. Whitehouse, Chairman

_____

Howard F. Hammond

_____

Thomas J. Noonan

SCHOOL ADMINISTRATIVE UNIT #56

414 High St.
Somersworth, New Hampshire 03878
(603) 742-4233

To the Voters of the District:

The 1990-91 School Budget included funding of the third year of the teacher salary agreement; the addition of a Reading Specialist at 45% time; and partial funding for the Artist-in-Residence Program that has been a great success at the school for the past two years. The School Board has been able to do this without increasing the tax rate.

There have been savings in the budget in three areas. The Special Education Tuition and Transportation costs have been kept at a steady level of funding by bringing students back to our school or to Somersworth for "in-house programs." Secondly, we are seeing the cost savings of a new boiler in the school, enough to pay the interest on the first year of the bond. Lastly, the School Board has put the general insurance out to bid with Somersworth and the SAU to save a substantial amount of money.

Additionally, two warrant articles are included this year to fund removal of ceiling tiles containing asbestos in the gym and the Annex ($58,574), and to replace the roof on the Annex ($25,000) for a total cost of $83,574. These items will increase the tax rate by approximately 14 cents per thousand and the Board feels they are necessary for the health and safety of our students and teachers, and to continue to keep our buildings in good repair.

I wish to thank the residents of Rollinsford for supporting the education of our youth in a State that continues to fund education at a less than adequate level. Your dollars are truly an investment in the future of our Town, State and County.

Jay P. Whitehouse, Chairman
Rollinsford School Board

ENROLLMENT
ROLLINSFORD SCHOOL — JANUARY, 1990

ENROLLMENT AS OF 1/90		PROJECTED ENROLLMENT FOR SEPTEMBER 1990	
Grade 1	31	Grade 1	25
Grade 2	21	Grade 2	27
Grade 3	34	Grade 3	21
Grade 4	20	Grade 4	33
Grade 5	21	Grade 5	20
Grade 6	18	Grade 6	21
Total	145	Total	147

ROLLINFORD SCHOOL DISTRICT

SUMMARY OF 1990-91 TUITION, DISTRICT-WIDE EXPENSES (1-12) AND GRADE SCHOOL COSTS (1-6)

Acct.	Description	1989-90 Operating Budget	1990-91 Proposed Budget	Dollar Inc/Dec	Percent Inc/Dec
1100	Tuition: Regular	$647,297	$595,107	$(52,190)	(8.07)
1200	*Tuition: Special	184,821	185,199	378	.20
	Child Benefits Service	1,202	-0-	(1,202)	(100.00)
2310	District Expenses	7,010	7,778	768	10.96
2320	SAU #56	49,954	51,967	2,013	4.03
2550	Transportation: Regular	59,940	62,937	2,997	5.00
	*Transportation: Special	43,967	33,362	(10,605)	(24.13)
	Subtotal	$994,191	$936,350	$(57,841)	(5.82)
	GRADE SCHOOL: INSTRUCTION				
1100	Regular Instruction	$ 15,195	$16,822	$1,627	10.71
1200	Special Needs Supplies	758	747	(11)	(1.46)
2120	Guidance Supplies	97	153	56	57.73
2131	Health Supplies	180	180	-0-	-0-
2140	Speech/Language Materials	174	231	57	32.76
2210	Instructional Improvement	7,179	6,749	(430)	(5.99)
2222	Library Services	3,824	3,960	136	3.56
2410	School Adminstration	934	3,234	2,300	246.25
	Subtotal: Instruction	$ 28,341	$32,076	$3,735	13.18
	GRADE SCHOOL: OPERATION				
2510	Care of Plant (Supplies)	$ 4,840	$ 5,082	$ 242	5.00
2520	Operation of Plant	35,268	26,341	(8,927)	(25.32)
2530	Maintenance of Plant	80,183	89,074	8,891	11.09
2990	General Expenses	17,413	9,610	(7,803)	(44.82)
	Debt Service	13,276	15,788	2,512	18.92
	Subtotal: Operation	$150,980	145,895	(5,085)	(3.37)
	Total: Instruct & Operation	$179,321	$177,971	$(1,350)	(.76)
	Subtotal: Non-Salary	$1,173,512	$1,114,321	$59,191	(5.04)
	Subtotal: Salaries/Benefits	509,070	596,530	87,460	17.18
	Total General Fund Budget	$1,682,582	$1,710,851	$28,269	1.68
Fund Transfers					
	Federal Fund	5,000	5,000	-0-	-0-
	Food Service Fund	28,249	29,785	$1,536	5.43
	Total (Gross) Budget	$1,715,831	1,745,636	29,805	1.74
	*Less Federal/State Mandated	$ 228,788	218,561	(10,227)	(4.47)
	Gross Budget Less Mandated	$1,487,043	$1,527,075	$40,032	2.69

To the Citizens of Rollinsford:

The Rollinsford School is committed to teaching basic skills to all students in an atmosphere that is both stimulating and nurturing. One of the many values of a small school is that students and teachers all know each other in an atmosphere of mutual respect. No student can get "lost" at the Rollinsford School; every individual is known and valued.

The Rollinsford School has a strong support network. Parents volunteer to work in classrooms on a weekly basis; parents assist every day of our Artist-in-Residence program; a number of parents serve on our Parent Advisory Councils for Science and Artist-in-Residence; and the Rollinsford P.T.O. has been extremely active in the past year. With the help of the School Recycling Committee, the P.T.O. had an ice cream smorgasbord last spring. At the end of the 1989-90 school year, lots of volunteers showed up to help the P.T.O. run a very successful community carnival. This year, the P.T.O. is planning even more activities. Needless to say, the students and the school as a whole appreciate all this parental support.

The staff of the school is hard-working and dedicated to education in Rollinsford. We have an open door policy; we encourage comments, questions, and suggestions from parents and members of the community.

Respectfully,

Douglas M. Griggs
Principal

MINUTES OF THE ROLLINSFORD ANNUAL SCHOOL DISTRICT MEETING

REVISED

The meeting was called to order at 7:30 p.m. on Tuesday, March 7, 1989 at the Rollinsford Grade School by Moderator Joseph Caouette.

Article 1. To choose a Moderator for the ensuing year.

Article 2. To choose a Clerk for the ensuing year.

Article 3. To choose a Member of the School Board the ensuing three (3) years.

Article 4. To choose a Treasurer for the ensuing year.

Results:

Moderator:	Joseph Caouette	135	elected
	Arthur Fermanis	1	
	Edgar Ross	2	
	David Morrisette	1	
Clerk:	Kathleen Ellis	194	Elected
	Denise Foss	1	
School Board Member:	Thomas J. Noonan	92	Elected
	Sharman Price	50	
	Edgar Ross	75	

Treasurer:	Denise Noonan	190	Elected
	Nancy Hammond	1	
	Bambi Goodwin	1	
	Michael Jacobson	1	
	Denise Foss	1	
	Howard Hammond	1	
	Minnie Mouse	1	

Article 5. To determine and appoint the salaries of the School Board and Truant Officer and fix the compensation of any other officer or agents of the district.

Results: Motion to accept as read. Motion carried.

School Board Chairperson	$300.00
School Board Members (2)	250.00 ea.
Truant Officer	40.00
Moderator	50.00
Clerk	50.00
Treasurer	200.00
Total	$1140.00

Article 6. To hear the reports of Agents, Auditors, Committees, or Officers chosen and pass any note relating thereof.

Results: Motion to accept as written. Motion carried.

Article 7. To choose Agents, Auditors and Committees in relation to any subject embraces in this warrant.

Results: Motion made by Thomas Noonan the District authorize the School Board to choose agents, auditors and committees as required in conduction the official business of the School District. He was asked who were agents and auditors? They are the developing committee and two parent committees. Motion made to accept. Motion carried.

Article 8. To see if the district will authorize the School Board to make application for and to receive in the name of the district such advances, grant-in-aid, or other funds for educational purposes as may now or hereafter by forthcoming from the United States Government or any department or agency thereof.

Results: Motion made by Howard Hammond to accept Article 8 as read. Motion carried.

Article 9. Adopt a limit increase in the school budget to national cost of living index percentage of the past year's gross budget. By petition.

Results: Motion made to amend Article 9 to read to limit salaries of professional staff at Rollinsford Grade School thru national cost of index percentage of the past year's gross budget. Motion made for secret ballot - amendment voted on: Results - Yes 97/No. 102. Amendment defeated. Motion made to accept Article 9 as read. Motion made for secret ballot: Results - No 112/Yes 100. Article defeated.

Article 10. To see if the District will authorize the expeniture of the sum of $23,249 to fund cost items relating to salaries and benefits for the July 1988 through June 1989 fiscal year, attributable to the collective bargaining agreement agreed to by the Rollinsford School Board and the Rollinsford Teacher's Association. (This item will not require an additional appropriation.)

Results: Motion made by Howard Hammond to authorize the expenditure if $23,249 to

fund the cost items relating to salaries and benefits for July 88 - June 89 fiscal year, attributable to the collective bargaining agreement agreed to by the Rollinsford School Board and the Rollinsford Teacher's Association. Motion made for an amendment to reduce the sum of 23,249 by 5,000 to 18,249 to fund the cost items. Motion to vote on amendment for Article 10 to read 18,249. Request for secret ballot: Results - Yes 110/No 85 - Amendment accepted. Motion made to vote on amended Article 10. Request for secret ballot. Results: Results: Yes 131/No 70 - Amended Article accepted.

Article 11. To see if the District will vote to raise and appropriate the sum of $35,750 for the removal and replacement of the oil tank at the Rollinsford Grade School.

Results: Motion made by Thomas Noonan to amend Article 11 to read: To see if the District will vote to raise and appropriate the sum of 35,370 for the removal and replacement of the oil tank at the Rollinsford Grade School - whether by borrowing or otherwise. Amended article accepted. Motion made to amend Artilces 11 & 12 to read the sum of $70,750 for the removal and replacement of the oil tank and boiler at the Rollinsford Grade School. Amended articles accepted. This amount is based on one (1) estimate. This will be sent out for bid. This replacement is mandated by the State. Motion to vote on Article 11-12 as read. Motion carried by secret ballot. Yes 153/No 3.

Article 13. To see what sum of money the district will raise and appropriate for the support of schools, for the salaries of school district officials and agents, and for the payment of statutory obligations of the district, and to authorize the application against said appropriation of such sums as are estimated to be received from the state foundation aid fund together with other income; the school board to certify to the selectmen the balance between the estimated revenue and the appropriation, which balance is to be raised by the taxes by the town.

Results: Motion made to reduce $1,750,831.25 by 35,000.00 to 1,715,831.25. Amended figure of 1,715,831.25 carried and accepted. Vote on amend amount was Yes 84/No 78. Vote carried to appropriate the amount of 1,715,831.25. Motion carried.

Article 14. To transact any other business that may legally come before this meeting.

Results: Howard Hommand reminded everyone that on March 16th Somersworth School District meeting would be held. Asking everyone to go and support their budget.

Meeting adjourned at 11:55 p.m.

Respectfully submitted,

Kathleen Ellis
District Clerk

OFFICERS

Moderator ..... Joseph Caouette
Treasurer ..... Denise Noonan
Clerk ..... Kathleen Ellis

SCHOOL BOARD

Jay P. Whitehouse, Chairman ..... Term expires 1991
Howard Hammond ..... Term expires 1990
Thomas Noonan ..... Term expires 1992

ADMINISTRATORS

Superintendent ..... Nathan S. Greenberg
Assistant Superintendent ..... William E. Merrill
Finance Officer ..... Karen Erickson

GRADE SCHOOL STAFF

Douglas Griggs	Principal
Suzanne Foley	Grade 1
Deborah Nichols	Grade 1
Christina Reishus	Grade 1/2
Arlene Boucher	Grade 3
Linda Dolan	Grade 2/3
Nan Dozier	Grade 4
Karen Arnault	Grade 5/6
Anthony Iorio	Grade 5/6
Susan deMoya	Physical Education
Louise Rogers	Music
Alan Nasberg	Instrumental Music
Margaret	Resource Room
Laurie Lambert	Resource Room Aide / Reading Center
Jana McCabe	Speech Therapist
Nancy Hammond	Building Aide
Joanne Sheehy	Secretary
Mary Stumhofer	Librarian / Media Specialist
Jean Bye	Nurse / Library Aide
Ruth Kenick	Guidance Couselor
Monica Berry	School Lunch Director
Pat Picott	Lunch Assistant
Toni Rhode	Lunch Assistant
Ron Soucie	Custodian
Peter Constantino	Night Custodian

REPORT OF SALARIES
1989-90

As required by Chapter 189:48 of New Hampshire Statutes annotated relating to public schools:

Superintendent

Total Salary	$54,595
Rollinsford	8,184
Somersworth	46,411

Assistant Superintendent

Total Salary	$48,576
Rollinsford	7,282
Somersworth	41,294

Finance Officer

Total Salary	$31,350
Rollinsford	4,699
Somersworth	26,651

ROLLINSFORD SCHOOL DISTRICT
Salary Schedule: 1989-90 (Year 2)

Step	BA	BA + 15	BA + 30	MA	MA + 15	MA + 30
1	20,000	21,000	22,050	23,153	24,311	25,527
2	21,000	22,050	23,153	24,311	25,527	26,803
3	22,050	23,153	24,311	25,527	26,803	28,143
4	23,153	24,311	25,527	26,803	28,143	29,550
5	24,311	25,527	26,803	28,143	29,550	31,028
6	25,527	26,803	28,143	29,550	31,028	32,579
7	26,803	28,143	29,550	31,028	32,579	34,208
8	28,143	29,550	31,028	32,579	34,208	35,918

Longevity: $110 a year after eight (8) years

AUDITOR'S REPORT ON FINANCIAL PRESENTATION

To the Members of the School Board
Rollinsford School District
Somersworth, New Hampshire

We have audited the accompanying general purpose financial statements of the Rollinsford School District and the combined and individual fund financial statements of the Rollinsford School District as of and for the year ended June 30, 1989, as listed in the table of contents. These financial statements are the responsibility of the Rollinsford School District's management. Our responsibility is to express an opionion on these financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

As described in Note IC, the general purpose financial statements referred to above do not include the General Fixed Asset Group of Accounts, which should be included to conform with generally accepted accounting principles. The amount that should be recorded in the General Fixed Asset Account Group is not known.

In our opinion, except that omission of the General Fixed Asset Group of Accounts results in an incomplete presentation, as explained in the above paragraph, the general purpose financial statements referred to above present fairly, in all material respects, the financial position of the Rollinsford School District at June 30, 1989, and the result of its operations for the year then ended, in conformity with generally accepted accounting principles. Also, in our opinion, the combining and individual fund financial statements referred to above present fairly, in all material respects, the financial position of each of the individual funds of the Rollinsford School District at June 30, 1989, and the result of operations of such funds for the year then ended, in conformity with generally accepted accounting principles.

July 26, 1989

Carri-Plodzik Sanderson
Professional Association

ROLLINSFORD SCHOOL DISTRICT
PROPOSED REVENUES
1990-91

Source	1989-90 Revenues	1990-91 Sch. Board Revenues	1990-91 Bud. Comm. Rec.
Unreserved Fund Balance	65,062	104,000	104,000
Foundation Aid	74,061	122,261	122,261
Catastrophic Aid	20,757	55,000	55,000
Sale of Bonds	70,750	-0-	-0-
Interest	1,800	1,800	1,800
Rental Income	8,000	4,000	4,000
District Assess	1,442,152	1,423,790	1,413,205
Total Gen. Fund Budget	1,682,582	1,710,851	1,700,266
Fund 2	5,000	5,000	5,000
Fund 4	28,249	29,785	29,785
Total Budget	1,715,831	1,745,636	1,735,051

ROLLINSFORD SCHOOL DISTRICT 1990-1991 BUDGET PROPOSAL

Account	Description	1988-89 Actual	1989-90 Budget	1989-90 Amt. Exp.	1990-91 Sch.Bd.Bud	1990-91 Bud.Com.
1100	Regular Instruction	$ 868,236	$ 960,798	$ 859,064	$ 945,852	$ 937,759
1200	Special Needs	193,137	232,882	250,805	263,932	263,768
1400	Student Activities	833	762	762	2,726	2,726
2112	Attendance Officer	0	40	40	40	40
2120	Guidance Services	15,615	17,891	18,760	21,525	21,525
2130	Health Services	9,110	9,701	11,254	14,132	14,132
2140	Speech and Lang.	15,013	16,857	18,966	18,823	18,823
2210	Inst. Improvement Serv.	4,413	7,179	6,792	6,749	6,749
2222	Library Services	14,389	16,658	16,392	18,800	18,733
2300	Gen. Adm. Expense	12,962	8,110	7,955	9,078	9,078
2320	District Assessment	45,084	49,954	49,954	51,967	51,967
2400	School Administration	51,702	57,718	56,445	63,546	62,104
2510	Care of School Plant	31,559	39,511	33,072	41,452	40,839
2520	Operation of School Plant	20,544	35,268	21,686	26,341	26,341
2530	Main. of Sch. Plant	24,308	80,183	73,030	89,074	89,074
2550	Transportation	93,521	103,907	104,852	96,299	96,299
2560	Sch. Lunch Program	10,935	14,474	11,737	15,117	14,911
2900	Insurance	17,698	17,413	8,776	9,610	9,610
5100	Debt Service	11,600	13,276	13,276	15,778	15,788
	TOTAL GENERAL FUND	$ 1,440,659	$ 1,682,582	$ 1,563,618	$ 1,710,851	$ 1,700,266

ROLLINSFORD SCHOOL DISTRICT BUDGET PROPOSAL — APPROPRIATIONS

Acct.	Title	1988-89 Actual	1889-90 Budget	1990-91 School Bd.	1990-91 Bud. Com. Recomm.	% Chg from 1989-90 Budget	$ Chg From 1989-90 Budget
1-1100-110-1	Teachers	$ 232,650.00	$ 241,782.00	$ 277,013.00	$ 277,013.00	$ 14.57	$ 35,231.00
1-1101-110-1	Substitutes	4,756.60	4,800.00	4,800.00	4,800.00	.00	.00
1-1102-110-1	Teacher Aide	4,076.80	4,301.00	4,602.00	4,512.00	6.99	301.00
9-1102-110-9	Subtotal Salaries	241,483.40	250,883.00	286,415.00	286,325.00	14.16	35,532.00
1-1100-211-1	Health Insurance	14,564.21	21,226.00	19,136.0	19,136.00	—9.84	—2,090.00
1-1100-212-1	Term Life Insurance	802.05	1,082.00	1,228.00	1,228.00	13.49	146.00
1-1100-213-1	Long Term Disability	1,308.09	1,146.00	1,319.00	1,319.00	15.09	173.00
1-1100-214-1	Dental Ins.	1,147.12	1,217.00	1,532.00	1,532.00	25.88	315.00
1-1100-222-1	Teacher Retirement	1,628.28	2,671.00	2,382.00	2,382.00	—10.81	—289.00
1-1100-230-1	F.I.C.A.	18,349.11	18,879.00	21,911.00	21,904.00	16.06	3,032.00
9-1100-230-9	Subtotal Employee Benefits	37,798.86	46,221.00	47,508.00	47,501.00	2.78	1,287.00
1-1100-440-1	Equipment Repairs	374.18	832.00	1,070.00	1,070.00	28.60	238.00
1-1100-610-1	Teaching Supplies	7,811.61	8,924.00	9,990.00	9,990.00	11.94	1,066.00
1-1100-630-1	Textbooks	5,280.44	3,218.00	1,777.00	1,777.00	—44.77	—1,441.00
1-1100-741-1	New Equipment	1,205.48	1,157.00	1,843.00	1,843.00	59.29	686.00
1-1100-742-1	Replacement of Equipment	3,306.60	1,064.00	2,142.00	2,142.00	101.31	1,078.00
9-1100-742-9	Subtotal Non-salary Inst. Expenses	17,978.31	15,195.00	16,822.00	16,822.00	10.70	1,627.00
1-1100-561-2	Tuition-Somersworth Middle School	196,230.44	171,349.00	129,238.00	129,238.00	—24.57	—42,111.00
1-1100-561-3	Tuition-Somersworth High School	373,577.16	475,948.00	465,869.00	457,873.00	—2.11	—10,079.00
1-110-590-3	Child Benefit Services	1,167.90	1,202.00	.00	.00	—100.00	—1,202.00
9-1100-590-9	Subtotal Tuition Expenses	570,975.50	648,499.00	595,107.00	587,111.00	—8.23	—53,392.00

Acct.	Title	1988-89 Actual	1989-90 Budget	1990-91 School Bd.	1990-91 Bud. Com. Recomm.	% Chg from 1989-90 Budget	$ Chg from 1989-90 Budget
9-1100-999-9	Acct. #1100 Regular Instruction	868,236.07	960,798.00	945,852.00	937,759.00	—1.55	—14,946.00
1-1200-110-1	Resource Room Teacher	17,828.00	20,720.00	33,431.00	33,431.00	61.34	12,711.00
1-1200-111-1	Special Needs Aide	2,685.85	3,096.00	3,309.00	3,249.00	6.87	213.00
1-1200-211-1	Health Insurance	1,213.96	1,854.00	1,689.00	1,689.00	—8.89	—165.00
1-1200-212-1	Term Life Insurance	76.03	96.00	152.00	152.00	58.33	56.00
1-1200-213-1	Long Term Disability	.00	103.00	164.00	164.00	59.22	61.00
1-1200-214-1	Dental	132.36	152.00	170.00	170.00	11.84	18.00
1-1200-221-1	Employee Retirement	178.68	.00	75.00	75.00	100.00	75.00
1-1200-222-1	Teacher Retirement	127.20	229.00	358.00	358.00	56.33	129.00
1-1200-230-1	F.I.C.A.	1,901.25	1,827.00	2,811.00	2,806.00	53.85	984.00
9-1200-230-9	Subtotal Salaries & Benefits	24,143.33	28,077.00	42,159.00	42,094.00	50.15	14,082.00
1-1200-350-1	Special Needs-Contracted Services	12,323.38	14,114.00	14,952.00	14,952.00	5.93	838.00
1-1200-610-1	Teaching Supplies	260.88	269.00	297.00	297.00	10.40	28.00
1-1201-569-0	Special Needs Tuition	151,254.18	184,821.00	185,199.00	185,199.00	.20	378.00
9-1201-570-9	Subtotal Non-salary Expenses	163,838.44	199,204.00	200,448.00	200,448.00	.62	1,244.00
1-1201-110-0	Reading Teacher			14,328.00	14,328.00	100.00	14,328.00
1-1202-110-1	Reading Center Aide	4,639.65	4,644.00	4,963.00	4,873.00	6.86	319.00
1-1202-221-1	Employees Retirement	.00	116.00	109.00	107.00	—6.03	—7.00
1-1202-230-1	F.I.C.A.	.00	352.00	1,475.00	1,468.00	319.03	1,123.00
1-1202-610-1	Supplies	515.75	489.00	450.00	450.00	—7.97	—39.00

Acct.	Title	1988-89 Actual	1989-90 Budget	1990-91 School Bd.	1990-91 Bud. Com. Recomm.	% Chg from 1989-90 Budget	$ Chg from 1989-90 Budget
9-1202-230-9	Subtotal Reading Center Program	5,155.40	5,601.00	21,325.00	21,226.00	280.73	15,724.00
9-1202-999-9	Acct. #1200 Total Special Needs	193,137.17	232,882.00	263,932.00	263,768.00	13.33	31,050.00
1-1400-110-1	Intramural Salary	770.00	700.00	1,128.00	1,128.00	61.14	428.0
1-1400-222-1	Teacher Retirement	5.46	8.00	12.00	12.00	50.00	4.00
1-1400-230-1	F.I.C.A.	57.85	54.00	86.00	86.00	59.25	32.00
1-1400-320-1	Artist in Res. Program			1,500.00	1,500.00	100.00	1,500.00
9-1400-230-9	Acct. #1400 Student Activities	833.31	762.00	2,726.00	2,726.00	257.74	1,964.00
1-2112-110-1	Attendance Officer	.00	40.00	40.00	40.00	.00	.00
9-2112-110-9	Acct. #2110 Attendance Officer	.00	40.00	40.00	40.00	.00	.00
1-2120-110-1	Guidance Salary	14,086.00	16,090.00	19,351.00	19,351.00	20.26	3,261.00
1-2120-212-1	Term Life Insurance	61.89	74.00	84.00	84.00	13.51	10.00
1-2120-213-1	Disability Insurance	59.55	65.00	90.00	90.00	38.46	25.00
1-2120-214-0	Dental	132.36	152.00	170.00	170.00	11.84	18.00
1-2120-222-1	N.H. Retirement	100.03	178.00	197.00	197.00	10.67	19.00
1-2120-230-1	F.I.C.A.	1,057.98	1,235.00	1,480.00	1,480.00	19.83	245.00
1-2120-610-1	Supplies	117.67	97.00	153.00	153.00	57.73	56.00
9-2120-610-9	Acct. #2120 Guidance Services	15,615.48	17,891.00	21,525.00	21,525.00	20.31	3,634.00
1-2130-110-1	School Nurse	7,579.00	8,700.00	9,979.00	9,979.00	14.70	1,279.00

Acct.	Title	1988-89 Actual	1989-90 Budget	1990-91 School Bd.	1990-91 Bud. Com. Recomm.	% Chg from 1989-90 Budget	$ Chg from 1989-90 Budget
1-2130-211-1	Health Insurance	644.88	.00	3,040.00	3,040.00	100.00	3,040.00
1-2130-212-1	Term Life Insurance	5.41	.00	.00	.00	.00	.00
1-2130-214-0	Dental	132.36	152.00	170.00	170.00	11.84	18.00
1-2130-222-1	NH Retirement	—15.28	.00	.00	.00	.00	.00
1-2130-230-1	F.I.C.A.	569.32	669.00	763.00	763.00	14.05	94.00
1-2130-610-1	First Aid Supplies	194.54	180.00	180.00	180.00	.00	.00
9-2130-610-9	Acct. #2130 Health Services	9,110.23	9,701.00	14,132.00	14,132.00	45.67	4,431.00
1-2140-350-1	Contracted Services	14,782.94	16,683.00	18,592.00	18,592.00	11.44	1,909.00
1-2140-610-1	Supplies	230.12	174.00	231.00	231.00	32.75	57.00
9-2140-610-9	Acct. #2140 Speech & Language Services	15,013.06	16,857.00	18,823.00	18,823.00	11.66	1,966.00
1-2210-390-1	Testing	381.54	262.00	277.00	277.00	5.72	15.00
1-2211-390-1	Educational Television	283.20	251.00	263.00	263.00	4.78	12.00
1-2212-390-1	Strafford Learning Center	695.25	745.00	818.00	818.00	9.79	73.00
1-2213-390-1	Staff Development	2,328.00	4,800.00	4,250.00	4,250.00	—11.45	—550.00
1-2214-390-1	Dues	371.00	386.00	371.00	371.00	—3.88	—15.00
1-2215-390-1	Curriculum Development	353.94	735.00	770.00	770.00	4.76	35.00
9-2215-390-9	Acct. #2210 Instruction Improvement Services	4,412.93	7,179.00	6,749.00	6,749.00	—5.98	—430.00
1-2220-110-1	Librarian	6,063.00	7,538.00	9,097.00	9,097.00	20.68	1,559.00
1-2222-110-1	Library Aide	4,137.00	4,384.00	4,688.00	4,626.00	6.93	304.00
1-2222-222-1	N.H. Retirement	15.34	.00	.00	.00	.00	.00
1-2222-230-1	F.I.C.A.	766.12	912.00	1,055.00	1,050.00	15.67	143.00

Acct.	Title	1988-89 Actual	1989-90 Budget	1990-91 School Bd.	1990-91 Bud. Com. Recomm.	% Chg from 1989-90 Budget	$ Chg from 1989-90 Budget
1-2222-453-1	Film Rentals	56.95	100.00	100.00	100.00	.00	.00
1-2222-610-1	Supplies	127.83	194.00	210.00	210.00	8.24	16.00
1-2222-631-1	Library/Reference Books	3,098.07	3,300.00	3,650.00	3,650.00	10.60	350.00
1-2222-741-1	New Equipment	125.00	230.00	.00	.00	—100.00	—230.00
9-2222-631-9	Acct. #2222 Library Services	14,389.31	16,658.00	18,800.00	18,733.00	12.85	2,142.00
1-2310-110-1	Dist. Officers and Board Salaries	1,100.00	1,100.00	1,300.00	1,300.00	18.18	200.00
9-2310-230-9	Subtotal Salaries & Benefits	1,100.00	1,100.00	1,300.00	1,300.00	18.18	200.00
1-2310-390-1	Audit	2,550.00	2,650.00	2,750.00	2,750.00	3.77	100.00
1-2311-390-1	Census	155.00	155.00	155.00	155.00	.00	.00
1-2312-390-1	Checklist Supervisors	90.00	30.00	30.00	30.00	.00	.00
1-2313-390-1	School Board Expenses	1,706.30	1,000.00	1,000.00	1,000.00	.00	.00
1-2314-390-1	Legal Services	5,838.10	1,500.00	2,000.00	2,000.00	33.33	500.00
1-2315-390-1	N.H.S.B.A. Dues	1,522.99	1,675.00	1,843.00	1,843.00	10.02	168.00
9-2315-390-9	Subtotal Non-salary Expenses	11,862.39	7,010.00	7,778.00	7,778.00	10.95	768.00
9-2300-999-9	Acct. #2300 General Adm. Expenses	12,962.39	8,110.00	9,078.00	9,078.00	11.93	968.00
1-2320-351-0	School Adm. Unit #56	45,084.00	49,954.00	51,967.00	51,967.00	4.02	2,013.00
9-2320-351-9	Acct. #2320 School Adm. Unit #56	45,084.00	49,954.00	51,967.00	51,967.00	4.02	2,013.00
1-2400-110-1	Principal's Salary	34,160.00	37,160.0	39,761.00	38,646.00	6.99	2,601.00

Acct.	Title	1988-89 Actual	1989-90 Budget	1990-91 School Bd.	1990-91 Bud. Com. Recomm.	% Chg from 1989-90 Budget	$ Chg from 1989-90 Budget
1-2401-111-1	Secretary's Salary	9,124.65	10,576.00	11,310.00	11,100.00	6.94	734.00
1-2400-211-1	Health Insurance	2,685.32	4,342.00	4,104.00	4,104.00	—5.48	—238.00
1-2400-212-1	Term Life Insurance	159.49	85.00	186.00	186.00	118.82	101.00
1-2400-213-1	Long Term Disability	181.64	182.00	200.00	200.00	9.89	18.00
1-2400-214-1	Dental	132.36	152.00	170.00	170.00	11.84	18.00
1-2400-221-1	Employee Retirement	161.94	264.00	249.00	244.00	—5.68	—15.00
1-2400-222-1	Teacher Retirement	321.53	405.00	425.00	414.00	4.93	20.00
1-2400-230-1	F.I.C.A.	3,252.40	3,618.00	3,907.00	3,806.00	7.98	289.00
1-2400-741-1	New Equipment	.00	.00	1,902.00	1,902.00	100.00	1,902.00
1-2400-890-1	Adm. Expenses	1,522.39	934.00	1,332.00	1,332.00	42.61	398.00
9-2400-890-9	Acct. #2400 School Administration	51,701.72	57,718.00	63,546.00	62,104.00	10.09	5,828.00
9-2400-999-9	Total Instructional & Support Services	1,230,495.67	1,378,550.00	1,417,170.00	1,407,404.00	2.80	38,620.00
1-2510-110-1	Custodial Salaries	22,657.24	27,414.00	29,338.00	28,777.00	7.01	1,924.0
1-2510-211-1	Health Insurance	2,197.08	4,342.00	4,104.00	4,104.00	—5.48	—238.00
1-2510-212-1	Life Insurance	.00	.00	89.00	89.00	100.00	89.00
1-2510-214-1	Dental	132.36	152.00	170.00	170.00	11.84	18.00
1-2510-221-1	Employee Retirement	445.86	685.00	425.00	416.00	—37.95	—260.00
1-2510-230-1	F.I.C.A.	1,701.65	2,078.00	2,244.00	2,201.00	7.98	166.00
1-2510-610-1	Custodial Supplies	4,424.51	4,840.00	5,082.00	5,082.00	5.00	242.00
9-2510-610-9	Acct. #2510 Care of School Plant	31,558.70	39,511.00	41,452.00	40,839.00	4.91	1,941.00
1-2520-650-1	Water & Sewer	1,336.23	10,800.00	2,500.00	2,500.00	—76.85	—8,300.00
1-2520-651-1	Telephone	1,494.67	2,400.00	2,170.00	2,170.0	—9.58	—230.00
1-2520-652-1	Utilities	9,307.86	10,639.00	10,271.00	10,271.00	—3.45	—368.00

Acct.	Title	1988-89 Actual	1989-90 Budget	1990-91 School Bd.	1990-91 Bud. Com. Recomm.	% Chg from 1989-90 Budget	$ Chg from 1989-90 Budget
1-2520-653-1	Oil Heat	8,405.35	11,429.00	11,400.00	11,400.00	—.25	—29.00
9-2520-653-9	Acct. #2520 Operation of School Plant	20,544.11	35,268.00	26,341.00	26,341.00	—25.31	—8,927.00
1-2530-460-1	Contracted Services/Plant	7,586.70	9,200.00	5,500.00	5,500.00	—40.21	—3,700.00
1-2531-460-1	Special Projects	16,721.75	70,983.00	83,574.00	83,574.00	17.73	12,591.00
9-2531-742-9	Acct. #2531 Maintenance of School Plant	24,308.45	80,183.00	89,074.00	89,074.00	11.08	8,891.00
1-2550-510-0	Regular Pupil Transportation	55,500.00	59,940.00	62,937.00	62,937.00	5.00	2,997.00
1-2551-510-0	Special Needs Transportation	38,021.41	43,967.00	33,362.00	33,362.00	—24.12	—10,605.00
9-2551-510-9	Acct. #2551 Pupil Transportation	93,521.41	103,907.00	96,299.00	96,299.00	—7.32	—7,608.00
1-2560-110-1	School Lunch Director	7,990.85	10,023.00	11,011.00	10,819.00	9.85	988.00
1-2560-211-1	Health Insurance	2,157.98	3,490.00	3,040.00	3,040.00	—12.89	—450.00
1-2560-213-1	Disability Insurance	49.86	49.00	54.00	54.00	10.20	5.00
1-2560-214-1	Dental	132.36	152.00	170.00	170.00	11.84	18.00
1-2560-230-1	F.I.C.A.	604.31	760.00	842.00	828.00	10.78	82.00
9-2560-230-9	Acct. #2560 School Lunch Program	10,935.36	14,474.00	15,117.00	14,911.00	4.44	643.00
1-2600-310-1	Other Managerial Services	4,635.00	.00	.00	.00	.00	.00
1-2900-230-1	F.I.C.A. Adm. Charge	.00	50.00	.00	.00	—100.00	—50.00

Acct.	Title	1988-89 Actual	1989-90 Budget	1990-91 School Bd.	1990-91 Bud. Com. Recomm.	% Chg from 1989-90 Budget	$ Chg from 1989-90 Budget
1-2900-260-1	Unemployment Compensation	.00	600.00	600.00	600.00	.00	.00
1-2900-520-1	General Insurance	12,675.00	16,375.00	8,622.00	8,622.00	—47.34	—7,753.00
1-2900-590-1	Special Retirement	388.32	388.00	388.00	388.00	.00	.00
9-2900-590-9	Acct. #2900 General Expenses	17,698.32	17,413.00	9,610.00	9,610.00	—44.81	—7,803.00
1-5100-830-1	Debt Principal	10,000.00	10,000.00	10,750.00	10,750.00	7.50	750.00
1-5100-840-1	Debt Interest	1,600.00	3,276.00	5,038.00	5,038.00	53.78	1,762.00
9-5100-840-9	Acct. #5100 Debt Service	11,600.00	13,276.00	15,788.00	15,788.00	18.92	2,512.00
9-6299-999-9	Total Business Accounts	210,166.35	304,032.00	293,681.00	292,862.00	—3.40	—10,351.00
9-6999-999-9	Grand Total	1,440,662.02	1,682,582.0	1,710,851.00	1,700,266.00	1.68	28,269.00
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4-2560-110-1	Labor Expenses	7,658.96	7,724.00	9,099.00	9,099.00	17.80	1,375.00
4-2560-230-1	F.I.C.A.	546.93	585.00	696.00	696.00	18.97	111.00
4-2560-440-1	Equipment Repairs	503.82	1,500.00	1,500.00	1,500.00	.00	.00
4-2560-519-1	Commodities Freight	230.19	200.00	250.00	250.00	25.00	50.00
4-2560-610-1	Expendables	1,586.26	2,500.00	2,500.00	2,500.00	.00	.00
4-2560-620-1	Food Expenses	12,546.64	1$5,180.00	15,180.00	15,180.00	.00	.00
4-2560-651-1	Utilities	334.64	560.00	560.00	560.00	.00	.00
4-2560-890-1	Miscellaneous Expenses	94.75	.00	.00	.00	.00	.00
9-2560-890-9	Total School Lunch Expenses	23,502.19	28,249.00	29,785.00	29,785.00	5.43	1,536.00

MINUTES OF ROLLINSFORD TOWN MEETING
STATE OF NEW HAMPSHIRE
STRAFFORD, SS
HELD SATURDAY, MARCH 18, 1989

The polls were open from 10 am to 7 pm at the Rollinsford Town Hall on Tuesday, March 14, 1989 to bring in your ballots for the Town Officers to be elected in Article I, and to bring in your ballots on Article II thru Article VII.

The meeting was called to order at 9:15 am by Moderator, Joseph Caouette, who then proceeded with the reading of the warrant. He read the results of the balloting which took place on Tuesday, March 14, 1989 which was Article I, and Artilce II thru Article VII.

ARTICLE I

To bring in your ballot for:

One (1) Selectman and Overseer of the Poor for three (3) years,

	Votes	
Patricia Bennett	92	
David Walker	218	ELECTED

Town Clerk for one (1) year,

Beverly Dionne	295	ELECTED

Town Treasurer for one (1) year

Verne B. Crosier	258	ELECTED
Grace Jones	1	
Joanne Anderson	1	
Mike Jacobson	1	

Chief of the Fire Department for one (1) year,

Ronald E. Brown	260	ELECTED
Gary Caron	5	
Arthur Osbon	3	
Harry Knowles	2	
Bill West	1	
Ken Bolduc	1	

Three (3) members of the Budget Committee for three (3) years,

Michael Allard	202	ELECTED
Verne B. Crosier	187	ELECTED
Michael D. Jacobson	130	
Robert E. Smith	221	ELECTED
John Hebert	2	
Jim O'Connor	1	
Tom Lebel	1	
Peter Jankowski	1	
Sharman Price	1	
Mike Daigneault	1	

One (1) member of the Budget Committee for one (1) year,

Lois H. Arnault	238	ELECTED
Jim O'Connor	5	

	Votes	
Mike Allard	1	
Harold Foss	1	
Jan Karkos	1	
Stan Wilson	1	
Ed Ross	1	
Al Dionne	1	
Peter Jankowski	1	

One (1) Trustee of Trust Funds for three (3) years,

Peter Jankowski	85	ELECTED
Joe Porter	11	
Fred Green	3	
Mike Jacobson	2	
Joe Caouette	2	
Tom Lebel	2	
Beverly Dionne	1	
John Sorice	1	
Mrs. Robert Smith	1	
Clem Michaud	1	
Armand Laliberte	1	
Roger Lepage	1	
Rita Walker	1	
Ed Jankowski	1	

One (1) Trustee of the Rollinsford Library Trust for three (3) years,

Kathy Vaughan*	9	
Lillian Dodier*	2	
Tom Lebel	2	ELECTED
Lois Arnault	1	
Tom Mansfield	1	
Dot Hanson	1	
Barbara Caron	1	
Bob Smith	1	
Rita Walker	1	
Joe Caouette	1	
Pat Metcalf	1	
Joanne Anderson	1	
Marjorie Janetos	1	
Jankowski	1	
Jeff Arthur	1	
Nancy Dionne	1	
Pam Lebel	1	
Frank Lowell	1	
Bambi Goodwin	1	
Roger Lepage		

*Kathy Vaughan's current term expires in 1991, therefore Lillian Dodier was elected, but she declined the office, making Tom Lebel the elected Trustee.

ARTICLE II

Are you in favor of the adoption of Amendment No. 1 to the Town Zoning Ordinance, as proposed by the Planning Board?

This amendment revises the first sentence in the definition of home occupation, Section 2.21 to read as follows: "An accessory use of a service character conducted entirely within a dwelling *and/or accessory building* that is incidental and secondary to the use of the dwelling thereof." (new language underlined.)

YES 179 NO 74

ARTICLE III

Are you in favor of the adoption of Amendment No. 2 of the Town Zoning Ordinance, as proposed by the Planning Board?

This amendment revises Section 8.20 1b by deleting the word "finished" and substituting the word *"habitable",* so it reads as follows: "The floor area and/or ground area devoted to the use, including storage, shall not exceed forty (40%) per cent of the existing habitage floor area of the residential structure."

YES 184 NO 75

ARTICLE IV

Are you in favor of the adoption of Amendment No. 3 to the Town Zoning Ordinance, as proposed by the Planning Board?

This amendment adds a new subsection C to Section 8.20.3, to follow subsections A and B, to read as follows: "provided, however, that the advertising permitted by subsections A and B shall be displayed only by those residents whose home occupations are such that the principal activity is conducted entirely within the dwell and/or accessory building and such advertising shall not be permitted for an off-premises trade as defined in Section 2.21."

YES 192 NO 59

ARTICLE V

Are you in favor of the adoption of Amendment No. 4 to the Town Zoning Ordinance, as proposed by the Planning Board?

This amendment revises Section 2.26, definition of "lot" so that it reads as follows: . . . having its principles frontage upon a (public) street, (road or officially approved way). Language to be delected in brackets.)

YES 182 NO 73

ARTICLE VI

Are you in favor of the adoption of Amendment No. 5 to the Town Zoning Ordinance, as proposed by the Planning Board?

This amendment deletes existing 2.57, definition of street, in its entirety and replace with the following *"street:* means a public road, public highway or public thoroughfare which constitutes or is designed to constitute the main access to more than one lot and which has been, or shall be proposed to be, legally dedicated and accepted for public use, and which meets all town construction specifications."

YES 201 No 64

(The proposed changes and additions are designed to give improved guidance to applicants relative to the rules associated with a home occupation, and to the frontage required for subdivision.)

ARTICLE VII

I. Shall the government of the Police Department of the Town of Rollinsford be intrusted to a Police Commission?

YES 116 NO 163

II. If so, shall such Police Commissioners be chosen by:

A) popular election at Town Election,
or
B) appointment of the Governor with consent of the Council

A B

(Article VII is by petition and must be voted on by ballot on Election Day, March 14, 1989, between 10 am and 7 pm. Approval of Article VII would shift control of the Police Department from the Board of Selectman to an elected three person Police Commission beginning in 1990.)

ARTICLE VIII

To choose all other necessary Town Officers for the ensuing year.

Surveyors of Wood and Lumber

Motion made and seconded to nominate Albert England, Basil Mitchell, Joseph Porter, and Albert Viel the current surveyors, for re-election. Being no further nominations the motion was put to a voice vote.

Motion carries - Albert England, Basil Mitchell, Joseph Porter and Albert Viel are elected.

Parks and Playgrounds

Motion made and secondd to nominate for re-election Harold Foss. Mr. Foss declines the nomination. Herman Gitschier and Larry Larkin are nominated. The nominations are put to a vote. Larry Larkin is elected. (show of hands vote)

Fence Viewer

Paul Janetos is nominated for re-election. No further nominations made. Paul Janetos is elected by voice vote.

Tree Warden

Motion made and seconded nominating Gail Flynn as Tree Warden. Gail Flynn is elected as Rollinsford's first woman Tree Warden.

All newly elected officers are sworn in by Judge Ovid Viel.

ARTICLE IX

Shall we adopt the provisions of RSA 80:58-86 for a Real Estate tax lien procedure? (by petition)

These statures provide that tax sales to private individuals for non-payment of property taxes on real estate are replaced with a real estate tax lien procedure under which only a municipality or county where the property is located or the state may acquire a tax lien against land and building for unpaid taxes.

Motion made by Albert Labrecque, seconded by Albert Viel to accept Article as read. Mike Brown opposed accepting the Article. He said the citizens in town should have a chance to become involved in tax sales as well as the town. Selectman Jansen stated that this would give people in financial trouble more flexibility. Unpaid taxes would not necessarily mean the loss of the property to the owner.

Vote on Article IX carries. (voice vote)

ARTICLE X

To see if the Town will vote to authorize withdrawal from the Revenue Sharing Fund established under the provision of the State and Local Assistance Act of 1972, for use as set-off against appropriations in the amount indicated, or lesser amount that may be available, and to further authorize the Selectmen to make pro-rata reductions in the amount if principal and accumulated interest are less when the Revenue Sharing Account is closed out.

Appropriations	Amount
Fire Department	$1,800.00

Motion made and seconded to accept Article as read. Mr. Jansen stated that as of January 1, the actual amount was $1,603.49. When the Article was written the amount was not known, so the figure of $1,800.00 was used, to be sure to cover the accumulated amount.

The vote on Article X carries.

ARTICLE XI

To see if the Town will authorize the Selectman to apply for and expend all Federal or State Grant Funds for which the Town may qualify.

Article accepted as read. No discussion on the Article XI.

Voice vote on Article XI carries.

ARTICLE XII

To see if the Town will vote to authorize the withdrawal of $12,500 from the Hydro Reserve Fund, to use as set-off against budget appropriations.

Article moved by Ovid Viel, seconded by Bill West. Carlton Spencer questioned for what purpose was money being withdrawn? Selectman Jansen said the money was to be used to stablize the tax rate and would be added to general revenue. As of the first of the year the Hydro Reserve Fund has $16,513.36.

By voice vote, Article XII carries.

ARTICLE XIII

To see if the Town of Rollinsford will vote to limit any percentage increase in the 1989 Municipal appropriation to the National 1988 cost of living index (percentage). (By petition)

No motion made to move the Article. Petitioners not present. Albert Labrecque, seconded by Robert Smith, moved that Article XIII be refused.

Article XIII is defeated. (voice vote)

ARTICLE XIV

To see if the Town will vote to appropriate $53,700 for purchasing a new Highway Department dumptruck, snowplow and sander.

Motion made and seconded to accept Article XIV as read. Mike Brown spoke against the purchase, because two years ago one new truck was bought, and he didn't feel it was necessary to spend this money on a secondary truck. Mr. Jansen explained that the truck to be replaced is 16 years old and has been costly in repairs. He stated they had received prices and were considering a 1990 International with a diesel engine. Questions were brought up regarding costs to run and repair diesel versus gas. David Arkwell stated that he thought the diesel would get better mileage, be less costly to repair and much better all around than gas. By voice vote Article XIV carries.

ARTICLE XV

To see if the Town will vote to secure a 5-year bank note or bond in the amount of $53,700 to finance the purchase of the Highway Dumptruck, snowplow and sander.

Motion to accept Article as read made by Charles Williams, seconded by Carlton Spencer.

David Morrissette questioned why Equipment funds are not available. It was explained the funds were exhausted last year with the purchase of the new fire truck. Little discussion on Article XV. Article put to a voice vote by the moderator.

Article XV carries

ARTICLE XVI

To see if the Town will vote to appropriate $25,000 for Phase 9 of the road resurfacing program.

Motion made and seconded to accept the Article as read. It was explained by the Selectman that this amount has been requested for several years to keep the town roads in shape. Roads recommended this year are Kelwyn Drive and Kelwyn Drive Extension, Howe Road, Pinch Hill and Sligo Road. It has also been brought to their attention of a drainage problem on Gen. John Sullivan Way which may have to be taken care of.

Voice vote on Article XVI carries.

ARTICLE XVII

To see if the Town will vote to appropriate the sum of $10,000 for the Land Trust Fund.

Lou Trudy moved, seconded by Clem Michaud to accept Article as read. Question asked if any of the funds have been used? Answer was no, as of December 31, 1988 $43,716.11 was in the fund. Those in support of the Article stated that it was a way to help direct the growth of the community and preserve some open space.

Article XVII carries. (voice vote)

ARTICLE XVIII

To see if the Town will vote to appropriate the sum of $5,000 to construct a ramp for handicap people to enter the Town Hall.

Motion made and seconded to accept the Article as read.

Selectman Ed Jansen stated that the ramp is State mandated, and that the Town is already behind schedule in providing one. The Selectmen are still discussing location in order to minimize parking space lot. According to contractors they have spoken to a ramp would be less costly than a lift.

Article XVIII carries. (voice vote)

ARTICLE XIX

To see if the Town will vote to appropriate the sum of $6,000 to purchase waste recycling equipment.

Robert Smith made motion to accept Article as read, seconded by Victor Gagnon.

Lucy Putnam said there will be some grant money towards this purchase. The present container used is rented. Currently about 14% of the Town recycle. Mr. Smith said the equipment purchased will have good re-sale value, if in the future there is mandatory recycling.

By voice vote Article XIX carries.

ARTICLE XX

To see if the Town will vote to appropriate the sum of $10,000 for an engineering study to determine the feasibility, location, and cost of sewer and water pipes to serve the Town Industrial Area.

Motion to accept Artilce made by Clem Michaud, seconded by Richard Bradbury. Questions asked why bother to do study, if the sewer study is now at capacity? Selectman David Walker said if any industry wanted to locate in Town, they have no answers concerning costs and location of sewer and water lines. The information is needed in order to even talk to developers, some of whom would be willing to share cost, if we had some basis to work with.

Article XX carries. (voice vote)

ARTICLE XXI

To see if the Town will vote to appropriate the sum of $3,000 to partly finance the cost of a land survey and soil study of the Town's 14.5 acres between the river and Foundry Street.

Motion made and seconded to accept Article as read.

Mr. Jansen said that the Selectman had authority from a previous Town Meeting to lease or sell Damart some of this land as off-site parking. This survey and study is to promote sale of the land. Little discussion on Article XXI.

Article XXI carries with a voice vote.

ARTICLE XXII

To see if the Town will vote to appropriate the sum of $5,000 and withdraw the same from the Land Trust Fund to finance land survey and related expenses that may be incurred in assisting private land owners who donate Conservation Easements and/or participate in the Land Conservation Investment Program (LCIP)

Robert Smith moved the Article, seconded by Lou Trudy. It was pointed out that there is no particular land owner in mind, this was an "in case of" then the Selectman would have the authority to withdraw the money without coming back to a meeting.

By voice vote Article XXII carries.

ARTICLE XXIII

To see if the Town will vote to reduce the Rollinsford Police Department Budget for 1989 by $100,000. (by petition)

Motion made and seconded to accept Article as read. Motion made by William Cambo, seconded by Fred Barry to amend Article XXIII to read "to see if the Town will vote to reduce the Rollinsford Police Department Budget for 1989 by $60,000". Discussion on the Article as amended allowed on the floor.

Fred Berry, author of the petition reminded the Moderator that a petition for a secret ballot on this Article had been turned in. As the petitions' author Mr. Barry was allowed to present his reasons for the Article. He stated he had no magic number, but he researched 17 towns comparative in size to Rollinsford, and wondered why our police department budget is so much larger. In the past he has presented problems to the Selectmen, attended budget hearings, asked that a study of the department be done, by cutting $100,000 he felt would bring the town in line with the expenditures of other communities of similiar size. He stated he was interested in budget reduction not cutting out services. Having a chief, lieutenant and a sergeant and three part-time officers was too much police force for a town of 2600 people. He felt the same services could be provided with less personnel and fewer dollars.

Albert Labrecque, a former police officer, said police work was difficult and underappreciated. He felt that even if the budget was twice the amount the police still would not be paid enough.

The Selectman stated the job discription study done by the NH Municipal Association showed that the mean salary was below average.

The Moderator allowed lengthy discussion by both those opposed and those in favor of Article. Lou Trudy, seconded by Clem Michaud, moved that the Article be put to voice.

Results of Article XXIII as amended. YES 64 NO 84

Article XXIII as amended is defeated.

Lucy Putnam, seconded by Mike Brown moved that Article XXIII as originally written be put to a vote.

Results of Article XXIII as originally written and by secret ballot. YES 53 NO 91

Article XXIII is defeated.

ARTICLE XXIV

Shall the Town of Rollinsford, NH adopt a non binding referendum limiting the municipal spending not to increase the property taxes more than 2.5 percent in any one year. (by petition)

Motion made and seconded to accept Article as read. Carlton Spencer stated that it is a non binding referendum and is something for the town to think about.

Voice vote too close, so hand vote was called. YES 77 NO 57

Article XXIV carries.

ARTICLE XXV

To see if the Town of Rollinsford will vote to elect a Chief of Police for full-time duty at the Annual Town Meeting held each year. (by petition)

Fred Barry, author of Article XXV, XXVI, XXVII moves to have the next three Articles as one vote. Denise Knowles seconds the motion. The Moderator explained that if this motion passes the following three Articles will be discussed as one and voted on as one.

Article XXV
To see if the Town of Rollinsford will vote to elect a Chief of Police for full-time duty at the Annual Town Meeting held each year. (by petition)

Article XXVI
To see if the Twon of Rollinsford will vote to elect a Constable for full-time duty at the Annual Town Meeting held each year. (by petition)

Article XXVII
To see if the Town will vote to elect a Police Officer for full-time duty at the Annual Town Meeting held each year. (by petition)

Results of show of hand vote to combine Article XXV, Article XXVI, and Article XXVII as one vote.

YES 89 NO 28

Discussion on combined Articles allowed Mr. Barry explained that a constable had more power than policemen but less power than a chief. The Selectmen would still have control over the three-person force, but each would have to run for re-election annually at the Town Meeting. Some felt the job would become too political and the department would sacrifice professionalism for popularity.

Vote on combined Article XXV, Article XXVI and Article XXVII. Combined Articles defeated. (voice vote)

ARTICLE XXVIII

To see if the Town will vote to accept the budget as submitted by the Budget Committee.

Motion made by Albert Labrecque, seconded by Lou Trundy that Article be accepted as read.

Question asked on insurance amount budgeted, Mr. Jansen explained that the rates aren't known until May so allowance was make for increases. The salt shed did not have a good foundation, so repairs are needed which accounts for the higher highway expenditure. Tri Area Nurses and the South Berwick Rescue are having a hard time getting volunteers therefore more money was added to their budget. It was explained that because the wrong rate for police retirement benefits was entered in the computer, $4000 can be cut.

Motion made by Mr. Williams, seconded by Mrs. Wasson to amend the Article to decrease total budget by $4000 from police retirement account.

A second motion made by Carlton Spencer, seconded by Ms. Main to cut a police depart-

ment request of $700 for a camera to $400 is placed on floor. Lt. Pantanella explained that this amount is for a camera, tripod, lens and supporting equipment. Mr. Spencer withdrew his motion, Ms. Main refused to withdraw her second. The amendment was then seconded again and put to a vote.

Vote on amendment to reduce the police department request for a camera from $700 to $400 is defeated. Budgeted $700 remains. (voice vote)

The selectmen explained that the amount for the town hall ramp budgeted by the Budget Committee was $6500, the Warrant Article (Article XVIII) already passed reduced the budget by $1500, because it requested $5000.

The budget amount of $803,629 is put to a vote. Article XXVIII carries. (voice vote)

ARTICLE XXIX

To see if the Town will authorize the Selectmen to borrow money in anticipation of taxes.

Motion made and seconded to accept Article XXIX as read.
No discussion on Article.
Article XXIX carries by voice vote.

ARTICLE XXX

To see if the Town will authorize the Selectmen to administer or dispose of any Real Estate that has been or may be acquired through Tax Collector's Deeds.

Mr. Wasson, seconded by Mr. Michaud move to accept Article as read. No discussion on Article XXX.

By voice vote, Article XXX carries.

ARTICLE XXXI

To see if the Town will authorize the Selectmen to accept the Stockdale Circle Street in the Stockdale Farm Subdivision.

Motion made by Mr. Trundy, seconded by Mr. Michaud to accept the Article as read.

Concern was expressed because there are more houses to be built, that the town would be liable for any damage that construction trucks may do to the road, if accepted.

A motion by Richard Bradbury, seconded by Verne Crosier, was made to amend the Article to, "To see if the Town will authorize the Selectmen to accept the Stockdale Circle Street in the Stockdale Farm Subdivision pending a letter of credit between the Selectman and the developer.

Vote on amendment to Article XXXI carries. (voice vote)
Article XXXI as amended carries. (voice vote)

ARTICLE XXXII

. . . "We the voters of Rollinsford, N.H. support a constitutional amendment to cap annual property tax increase at 5 percent as proposed by Senator Wayne King of Rumney and Senator James St. Jean of Manchester. (by petition)

Motion made and seconded to accept Article as read.

Feelings were that this would tie the hands of the Town, and be administratively hard to enforce.

Article XXXII is defeated by a voice vote.

ARTICLE XXXIII

. . . "We the voters of Rollinsford, N.H. support a constitutional amendment on a 5 percent limit in annual increases in every community's equalized tax rate determined by the Department of Revenue Adminstration as proposed by Rep. George Katsakiores of Derry. (by petition)

Motion made and seconded to accept Article as read.
Many felt the same about this Article as the previous.

By voice vote Article XXXIII is defeated.

ARTICLE XXIV

To see if the Town of Rollinsford will authorize the Selectmen to sell to the highest bidder the surplus vehicles in the Highway, Fire and Police Departments.

Mr. Williams moved the Article, seconded by Mr. Viel.
Article XXXIV carries. (by voice vote)

ARTICLE XXXV

To transact any other business that may legally come before this meeting.

Mr. Wilson wanted to know how to change the school board meeting to a Saturday. Suggestion made that a petition be placed on next year's school meeting warrant to elect school officials with the town officials on the second Tuesday of March. This would save some time at the school board meeting. The Town voted in previous years to have the school board meeting prior to the Town Meeting, but a petition placed on the warrant could change the day.

Being no further business, the Moderator adjourned the meeting at 2:30 p.m.

I, Beverly Dionne, Town Clerk for the Town of Rollinsford, hereby certify that the above is a true copy of excerpts from the regular Town Meeting held on March 18, 1989.

Beverly Dionne

Beverly Dionne, Town Clerk

Jon C. Schmitt

BIRTHS REGISTERED IN THE TOWN OF ROLLINSFORD — 1989

Date of Birth	Place of Birth	Name of Child	Name of Father	Maiden Name of Mother
01/08/89	Dover	Conor Edward Bradley	Sean Michael Bradley	Gretchen Gantner
01/19/89	Dover	Samantha Joanne Mick	David Paul Mick	Lori Joyce Matthews
02/23/89	Dover	Meghan Florence Adams	Glen Lance Adams	Denise Laurette Breton
03/14/89	Dover	Madeline Ann Cambo	William Henry Cambo	Madeline Marie Hehir
03/22/89	Rollinsford	Katharine Mary Miller	Mark William Miller	Mary Catherine Margand
04/04/89	Dover	Shayna Marie Hall	Kevin Michael Hall	Kelly Deane Rogers
04/16/89	Dover	William Joseph Bates	William Newton Bates	Daria Anne Mielcarz
05/05/89	Dover	Amber Natalie Patricia Stevens	Mark Joseph Steven, Sr.	Lisa Marie Bolstridge
05/07/89	Dover	Andrew Gregory McCarn	Michael Gregory McCarn	Sandra Gaye Castillo
05/18/89	Dover	Jeffrey Conor Harrigan	Edmund Patrick Harrigan	Julie Marie Burghardt
05/18/89	Dover	Paul William Harrigan	Edmund Patrick Harrigan	Julie Marie Burghardt
05/22/89	Portsmouth	Jesse Kies Carmer	Dewitt Kies Carmer	Nancy Jane MacNaughton
05/26/89	Portsmouth	Nickolas Andrew Balint	Steve Balint	Theresa Allison O'Connor
06/04/89	Dover	Lia Margaret Judith Bersin	Robert Lance Bersin	Judith Zandonella
06/05/89	Dover	Jannell Marie Moriarty	Mark Edward Moriarty	Diane Florence Leon
06/11/89	Portsmouth	Joseph Steinman Gehling	Timothy Dillman Gehling	Ruth Amy Krakowsky
06/12/89	Exeter	William John Castner	Mark Gregory Castner	Valerie Jean Kane
07/12/89	Portsmouth	Jennifer Daneille Estey	Frederick Daniel Estey, Jr.	Jacqueline Helen Matthews
08/15/89	Rochester	Ian Samuel Meegan	Robert Michael Meegan	Janet Ann Kelly
09/06/89	Dover	Timothy Richard Seawards	Richard Lester Seawards	Joan Elizabeth Page
09/06/89	Exeter	Jordenne Elizabeth Sargent	Jeffrey Edward Sargent	Annette Ruth Arsenault
09/08/89	Rochester	Meagan Louise Nesman	Robert Alan Nesman	Kate Carroll
09/21/89	Dover	Nicole Elizabeth Laramee	Paul David Laramee	Sharon Jeanne Mathieu
10/07/89	Dover	Krista Francine Woolley	Michael John Woolley	Paula Sue Giberson
10/14/89	Portsmouth	Kyle Christopher Jenness Jones	David Arthur Jones	Patricia Lynn Burnett
10/26/89	Dover	Caleb Elliott Couture	Marc Roger Couture	Martha Virginia Gray
10/29/89	Dover	Caitlin Rose Gilman	Kevin Lee Gilman	Cindy Lynn MacDonald
11/04/89	Dover	Leo Richard Hurley	Richard James Hurley	Julie Anne Janetos
12/17/89	Hanover	Justin David James Richardson	David M. Richardson	Joanne L. Cole

DEATHS REGISTERED IN THE TOWN OF ROLLINSFORD — 1989

Date	Name of Deceased	Age	Place of Death	Name of Father	Maiden Name of Mother
01/03/89	A. Adele Belliveau	101	Dover	Honore LeBlanc	Dauphine Surrette
01/06/89	Merle D. Jacobson	56	Dover	Clarence Jacobson	Mary Mears
02/09/89	Alice A. Lepage	76	Dover	Calixte Rodier	Philomine Jalbert
02/18/89	Brenna L. Starratt	16	Portsmouth	Robert Starrett	Bonita L. Reed
02/26/89	Treffle J. Giroux	90	Dover	Joseph Giroux	Leda Perreault
04/17/89	Howard E. Hammond	82	Rollinsford	Fred Hammond	Florence Moody
04/24/89	Ronald A. Chabot	69	Dover	John A. Chabot	Albina Bernier
06/24/89	Edna L. DeRoy	70	Concord	Norman Rodier	Mary Ledoux
07/20/89	Marion W. Charpentier	88	Rochester	Clarence L. Watson	Myra Ostler
08/27/89	Elizabeth P. Ford	72	Rochester	John McKenzie	Ethel Judkins
09/27/89	Irene M. St. Hilaire	80	Rollinsford	Alfred St. Hilaire	Delia Lapointe
09/27/89	Salvatore N. Zarrillo	78	Dover	Vincent N. Zarrillo	Concetta Brandi
10/17/89	Carol A. Cingolani	46	Dover	Harold Eastman	Florence Janelle
10/24/89	Constance A. Spencer	44	Rollinsford	Charles Lynde, Jr.	Marjorie Hoffman
10/24/89	Anslem N. Fogarty	71	Dover	Anslem A. Fogarty	Mildred Meserve
11/04/89	Sophia Z. Kargas	92	Dover	Elia Pappas	Katherine Koupas
11/14/89	Donald L. Kippax	58	Portsmouth	Ralph H. Kippax	Ruth Taylor
11/28/89	Stanley R. Nixon	71	Dover	George Nixon	Minnie Mosely
12/19/89	Eleanor H. Doherty	60	Rochester	Clarence Hall	Julia V. Nichols
12/28/89	Ellen W. Janetos	88	Dover	Lewis E. Wentworth	Mary Pease Rollins

MARRIAGES REGISTERED IN THE TOWN OF ROLLINSFORD — 1989

Date	Name & Surname Groom & Bride	Place of Marriage	Residence of Each	Place of Birth of Each	By Whom Married
01/20/89	Charles R. Hassain		Rollinsford	Michigan	John M. Haskins
	Janet E. Ketcham	Dover	Rollinsford	New Hamshire	

Date	Name & Surname Gromm & Bride	Place of Marriage	Residence of Each	Place of Birth of Each	By Whom Married
03/15/89	John J. Lesniak		Rollinsford	Rhode Island	Rev. Dennis Audet
	Marie Denise Poirier	Rollinsford	Rollinsford	New Hampshire	
04/01/89	William J. Gregorakas		Rollinsford	New Hampshire	William Batson, III
	Sandra Kyreages	Dover	Rollinsford	New Hampshire	
04/15/89	Ralph M. Sanborn		Rollinsford	Maine	Joan M. Haskins
	Karen J. Meyer	Durham	Rollinsford	Maine	
04/17/89	Montgomery R. Childs		Dover	Massachusetts	Rev. Marshall Hunt
	Donna S. Cronshaw	Barrington	Rollinsford	Massachusetts	
05/06/89	Scott M. Plaisted		Rollinsford	Maine	Rev. William Quirk
	Pamela S. Hargraves	Portsmouth	No. Hampton	Massachusetts	
05/06/89	John H. Woodruff, Jr.		Rollinsford	Massachusetts	Mark Rideout
	Marita A. Walters	Somersworth	Rollinsford	Massachusetts	
05/20/89	Michael E. Bunker		Rollinsford	Rhode Island	J. Donald Silva
	Kim M. Clark	New Castle	New Castle	New Hampshire	
06/03/89	Gerard B. Bernier		Rollinsford	New Hampshire	Joan M. Haskins
	Elizabeth M. Krupski	Somersworth	Rollinsford	New Hampshire	
07/15/89	Andrew B. Catino		Rollinsford	New Hampshire	James McLin
	Debra J. Goodwin	Rollinsford	Berwick	New Hampshire	
08/26/89	David M. Hill		Rollinsford	Maine	Rev. Dennis Audet
	Karla A. Croteau	Rollinsford	Rollinsford	New Hampshire	
09/02/89	Troy C. Brisard		Rollinsford	New Hampshire	Rev. Dennis Audet
	Cam L. Jankowski	Rollinsford	Rollinsford	New Hampshire	
09/03/89	Laurence E. Burdick		Berwick	Massachusetts	Judy O'Connell
	Teresa Graham	Rollinsford	Berwick	Maine	
09/23/89	Lee N. Dodier		Rollinsford	New Hampshire	Rev. M.J. Rochefort
	Patricia A. Whitney	Exeter	Rollinsford	Massachusetts	
10/14/89	Kevin S. Bridges		Rollinsford	Maine	Rev. M. Lagueux
	Kathleen A. Wentworth	Somersworth	Rollinsford	New Hampshire	
10/20/89	Ronald W. Morest		Rollinsford	New Hampshire	L.E. Arkerson
	Olive M. Boston	Somersworth	Rollinsford	New Hampshire	

Date	Name & Surname Gromm & Bride	Place of Marriage	Residence of Each	Place of Birth of Each	By Whom Married
11/04/89	Dennis B. Dubois		Rollinsford	New Hampshire	John J. Cox
	Patricia A. Duncan	Rollinsford	Rollinsford	New Hampshire	
11/05/89	Gary S. Lund		Rollinsford	New Hampshire	Valerie Gillen
	Donna J. Bennett	Barrington	Barrington	New Hampshire	
11/15/89	Timothy R. Hunter		Rollinsford	Pennsylvania	Thomas Mansfield
	Regina L. Miller	Rollinsford	Rollinsford		
12/09/89	Leighton O. Allen, Jr.		Northwood	New Hampshire	Frederick Williams
	Normalee Planche	Northwood	Rollinsford	Maine	
12/23/89	Thomas G. Mansfield, Jr.		Rollinsford	New Hampshire	Thomas Mansfield, Sr.
	Kimberly A. Snyder	Rollinsford	Rollinsford	Pennsylvania	
12/24/89	Brian R. Comeau		Rollinsford	New Hampshire	Thomas Mansfield, Sr.
	Lisa M. Roe	Rollinsford	Rollinsford	Maine	
12/31/89	Daniel W. Knight		Rollinsford	New Hampshire	Louis Boucher
	Claudette M. Gagnon	Berlin	Rollinsford	New Hampshire	

NOTICE

TOWN ORDINANCE REQUIREMENTS AND PENALTIES.

ORDINANCE 90-1. LANDFILL REGULATIONS.

FEE $2.00 FOR 2 YEAR LANDFILL PERMIT
FEE $5.00 - $ 15.00 FOR TIRE DISPOSAL
FEE $15.00 FOR WHITEGOOD DISPOSAL
VIOLATORS SUBJECT TO FINES !

ORDINANCE 88-1. STREET NUMBERING.

ALL RESIDENCES AND COMMERCIAL BUILDINGS MUST DISPLAY STREET NUMBERS ON BUILDING OR MAIL BOX AT LEAST 3 INCHES IN SIZE. VIOLATIONS SUBJECT TO $ 25.00 FINE.

ORDINANCE 88-3. UTILITY ORDINANCE.

PERMIT REQUIRED BEFORE ANY DIGGING FOR WATER OR SEWER CONNECTIONS ON TOWN RIGHT-OF-WAYS.